

Company Number: 188963

RLCD Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

RLCD Holdings Limited
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RLCD Holdings Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that he has made available to Xeinadin Ireland South East Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Robert Roche
Director

17 December 2025

RLCD Holdings Limited
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of RLCD Holdings Limited
for the financial year ended 30 April 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of RLCD Holdings Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that RLCD Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of RLCD Holdings Limited. You consider that RLCD Holdings Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of RLCD Holdings Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

XEINADIN IRELAND SOUTH EAST LIMITED
16 Woodstown Village Centre
Knocklyon
Dublin 16

17 December 2025

RLCD Holdings Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	313,713	191,245
Investments	6	100	100
Fixed Assets		313,813	191,345
Current Assets			
Stocks	7	21,000	7,500
Debtors	8	3,783	267,426
Cash and cash equivalents		37,957	29,120
		62,740	304,046
Creditors: amounts falling due within one year	9	(5,400)	(368,165)
Net Current Assets/(Liabilities)		57,340	(64,119)
Total Assets less Current Liabilities		371,153	127,226
Capital and Reserves			
Called up share capital presented as equity		75,000	75,000
Retained earnings	10	296,153	52,226
Equity attributable to owners of the company		371,153	127,226

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of RLCD Holdings Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 17 December 2025 and signed on its behalf by:

Robert Roche
Director

RLCD Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	75,000	(72,707)	2,293
Profit for the financial year	-	124,933	124,933
At 30 April 2024	75,000	52,226	127,226
Profit for the financial year	-	243,927	243,927
At 30 April 2025	75,000	296,153	371,153

RLCD Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

RLCD Holdings Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Ballyseskin House, Kilmore, Co. Wexford which is also the principal place of business of the company. The principal activities of the company are investment holding and farming. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of sales made by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

RLCD Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating loss	2025	2024		
	€	€		
Operating loss is stated after charging:				
Depreciation of tangible assets	18,143	283		
	<u> </u>	<u> </u>		
4. Income from investments	2025	2024		
	€	€		
Dividends from subsidiary companies	290,000	130,000		
	<u> </u>	<u> </u>		
5. Tangible assets				
	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 May 2024	187,000	4,528	-	191,528
Additions	-	86,204	54,407	140,611
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	187,000	90,732	54,407	332,139
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 May 2024	-	283	-	283
Charge for the financial year	-	11,342	6,801	18,143
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	-	11,625	6,801	18,426
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 April 2025	187,000	79,107	47,606	313,713
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	187,000	4,245	-	191,245
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

RLCD Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

6. Investments

	Participating interests/ joint ventures shares €	Total €
Investments Cost		
At 30 April 2025	100	100
Net book value		
At 30 April 2025	100	100
At 30 April 2024	100	100

7. Stocks

	2025 €	2024 €
Livestock	21,000	7,500

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Other debtors	-	267,426
Taxation	3,783	-
	3,783	267,426

**9. Creditors
Amounts falling due within one year**

	2025 €	2024 €
Trade creditors	1,845	-
Taxation	-	172
Director's current account (Note 11)	-	363,938
Other creditors	100	100
Accruals	3,455	3,955
	5,400	368,165

10. Profit and loss account

	2025 €	2024 €
At 1 May 2024	52,226	(72,707)
Profit for the financial year	243,927	124,933
At 30 April 2025	296,153	52,226

11. Director's transactions

The following amounts are repayable to the director:

	2025 €	2024 €
Robert Roche	-	363,938

RLCD Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

The amounts due are interest free, unsecured and repayable on demand.

12. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

13. Ultimate Controlling Party

The company regards director, Robert Roche, as its ultimate controlling party.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 17 December 2025.