

Rudies & Co. Limited

Abridged Accounts

for the year ended 30th June 2025

Contents

	Page
Directors and other information	1
Extract from director's report	2
Abridged Balance Sheet	3
Notes to the abridged accounts including Statement of Accounting Policies	4 - 6

Directors and other information

Director	Jade Tamgumus
Secretary	Avril Watson
Company number	723082
Registered office	Doolargy Glebe Drumkeeran Carrick-on-Shannon Co. Leitrim N41 XA49
Accountants	SM Accounting Solutions Chartered Certified Accountants 44 St. Andrews Drive The Fairways Lucan Co. Dublin
Business address	Doolargy Glebe Drumkeeran Carrick-on-Shannon Co. Leitrim N41 XA49
Bankers	Bank of Ireland Carrick-on-Shannon Co. Leitrim

**Extract from directors' report in accordance with Section 329 of the Companies Act 2014
for the year ended 30th June 2025**

Directors and their interests in shares of the company

The director who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	01/07/24
Jade Tamgumus	100	100

This report was approved by the Board on 24th February 2026 and signed on its behalf by

Jade Tamgumus
Director

**Abridged Balance Sheet
as at 30th June 2025**

		2025		2024
Fixed assets				
Tangible assets	3	3,492		4,100
Current assets				
Stock		325		-
Debtors and prepayments		579		944
Cash at bank and in hand		4,415		11,062
		<u>5,319</u>		<u>12,006</u>
Creditors: amounts falling, due within one year	4	<u>(7,189)</u>		<u>(5,063)</u>
Net current assets/(liabilities)		(1,870)		6,943
Net assets		<u>1,622</u>		<u>11,043</u>
Capital and reserves				
Called up share capital	5	100		100
Profit and loss account		1,522		10,943
Equity shareholders' funds		<u>1,622</u>		<u>11,043</u>

I, as director of Rudies & Co. Ltd, 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) we 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 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The financial statements were approved by the Board on 24th February 2026 and signed on its behalf by

Jade Tamgumus
Director

**Notes to the abridged accounts
for the year ended 30th June 2025**

1. General information

Rudies & Co. Ltd is a company limited by shares, incorporated in Ireland. Its registered office is Doolargy Glebe, Drumkeeran, Carrick-on-Shannon, Co. Leitrim.

1.1. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.2 Statement of compliance

The individual financial statements of Rudies & Co. Ltd have been prepared in accordance with Financial Reporting Standard 105 and Irish Law.

1.3 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. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

1.4 Revenue recognition

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and Value Added Tax.

The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity.

1.5 Property, plant and equipment

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its estimated useful life, as follows:

Fixtures & fittings & equipment	-	12.5% / 20% Straight line
I.T Equipment	-	33.33% Straight line

**Notes to the abridged accounts
for the year ended 30th June 2025**

2. Directors and their interest

The director who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	01/07/24
Jade Tamgumus	100	100

3. Property, plant & equipment

	Total €
Cost	
At 1 July 2024	5,633
Additions	517
At 30 June 2025	<u>6,150</u>
Depreciation	
At 1 July 2024	1,532
Charge for the year	1,126
At 30 June 2025	<u>2,658</u>
Net book values	
At 30 June 2025	<u>3,492</u>
At 30 June 2024	<u>4,100</u>

**4. Creditors: amounts falling due
within one year**

2025	2024
€	€

Included in creditors is:

Taxation creditors

PAYE/PRSI	225	563
Corporation tax	-	602
	<u>225</u>	<u>1,165</u>

**Notes to the abridged accounts
for the year ended 30th June 2025**

5. Share capital	2025	2024
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

6. Accounting Periods

The current accounts are for a full year.

7. Approval of financial statements

The financial statements were approved by the Board on 24th February 2026 and signed on its behalf by

Jade Tamgumus
Director