

Company Number: 596364

Rose & Rhubarb Industry Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Rose & Rhubarb Industry Limited

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Rose & Rhubarb Industry Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Marian Kilcoyne
Director

19 March 2026

Rose & Rhubarb Industry Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	80,257	80,257
Tangible assets	7	96,376	72,341
Fixed Assets		<u>176,633</u>	<u>152,598</u>
Current Assets			
Stocks	8	7,000	6,000
Debtors	9	17,714	29,801
Cash and cash equivalents		163,655	94,211
		<u>188,369</u>	<u>130,012</u>
Creditors: amounts falling due within one year	10	<u>(128,604)</u>	<u>(109,727)</u>
Net Current Assets		<u>59,765</u>	<u>20,285</u>
Total Assets less Current Liabilities		<u>236,398</u>	<u>172,883</u>
Creditors: amounts falling due after more than one year	11	<u>(8,919)</u>	<u>(12,616)</u>
Net Assets		<u>227,479</u>	<u>160,267</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		227,379	160,167
Equity attributable to owners of the company		<u>227,479</u>	<u>160,267</u>

Rose & Rhubarb Industry Limited

BALANCE SHEET

as at 31 December 2025

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 Rose & Rhubarb Industry 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 358 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 19 March 2026 and signed on its behalf by:

Marian Kilcoyne
Director

Rose & Rhubarb Industry Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	112,146	112,246
Profit for the financial year	-	48,021	48,021
At 31 December 2024	100	160,167	160,267
Profit for the financial year	-	67,212	67,212
At 31 December 2025	100	227,379	227,479

Rose & Rhubarb Industry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Rose & Rhubarb Industry Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Powerscourt Centre, Powerscourt Town House Centre, South William Street, Dublin 2 which is also the principal place of business of the company. The principal activity is the running of a cafe. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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 280A 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 goods supplied by the company, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Fixtures, fittings and equipment	-	15% Straight line
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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.

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.

Rose & Rhubarb Industry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	15,334	13,242
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,056	935
	<u> </u>	<u> </u>
5. Employees	2025	2024
	Number	Number
Employees	22	20
	<u> </u>	<u> </u>
6. Intangible assets		
	Goodwill	Total
	€	€
Cost		
At 1 January 2025	80,257	80,257
	<u> </u>	<u> </u>
At 31 December 2025	80,257	80,257
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	80,257	80,257
	<u> </u>	<u> </u>
At 31 December 2024	80,257	80,257
	<u> </u>	<u> </u>

Rose & Rhubarb Industry Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	124,322	124,322
Additions	39,369	39,369
	<u>163,691</u>	<u>163,691</u>
Depreciation		
At 1 January 2025	51,981	51,981
Charge for the financial year	15,334	15,334
	<u>67,315</u>	<u>67,315</u>
Net book value		
At 31 December 2025	<u>96,376</u>	<u>96,376</u>
At 31 December 2024	<u>72,341</u>	<u>72,341</u>

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>7,000</u>	<u>6,000</u>

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

9. Debtors

	2025 €	2024 €
Director's current account	17,198	28,259
Taxation	-	1,011
Prepayments	516	531
	<u>17,714</u>	<u>29,801</u>

10. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	4,934	4,753
Trade creditors	42,854	47,900
Taxation	77,548	56,101
Accruals	3,268	973
	<u>128,604</u>	<u>109,727</u>

Rose & Rhubarb Industry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	8,919	12,616
	<u><u> </u></u>	<u><u> </u></u>
Loans		
Repayable in one year or less, or on demand	4,934	4,753
Repayable between one and two years	4,735	4,753
Repayable between two and five years	4,184	7,863
	<u><u>13,853</u></u>	<u><u>17,369</u></u>

12. Income Statement

	2025	2024
	€	€
At 1 January 2025	160,167	112,146
Profit for the financial year	67,212	48,021
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2025	227,379	160,167
	<u><u> </u></u>	<u><u> </u></u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

14. Director's remuneration	2025	2024
	€	€
Remuneration	110,000	108,981
Pension contributions	14,007	13,396
	<u><u>124,007</u></u>	<u><u>122,377</u></u>

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 March 2026.