

RJ Resources Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

RJ Resources Limited
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RJ Resources Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	20,269	25,336
Current Assets			
Stocks	7	41,659	44,063
Debtors	8	48,180	60,312
Cash at bank and in hand		76,098	39,145
		165,937	143,520
Creditors: amounts falling due within one year	9	(68,488)	(55,727)
Net Current Assets		97,449	87,793
Total Assets less Current Liabilities		117,718	113,129
Creditors: amounts falling due after more than one year	10	(13,203)	(18,647)
Net Assets		104,515	94,482
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	11	104,415	94,382
Shareholders' Funds		104,515	94,482

I as Director of RJ Resources 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 micro companies' regime.

Approved by the board on 9 March 2026 and signed on its behalf by:

Jonathan Ryan
Director

RJ Resources Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

RJ Resources Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 648631. The registered office of the company is Summerhill Lane, Ballymooney, Portlaoise, Laois, Republic of Ireland which is also the principal place of business of the company. 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 financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied 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:

Motor vehicles	- 20% Reducing Balance
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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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

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.

RJ Resources 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.

Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

Foreign currencies**(i) Functional currency**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

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	5,067	4,616
(Profit)/loss on disposal of tangible assets	-	2,311
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	890	2,164
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Sales and Distribution	1	1
	<u> </u>	<u> </u>

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6. Tangible assets	Motor vehicles	Total
	€	€
Cost		
At 1 January 2025	29,952	29,952
	<u>29,952</u>	<u>29,952</u>
At 31 December 2025	29,952	29,952
	<u>29,952</u>	<u>29,952</u>
Depreciation		
At 1 January 2025	4,616	4,616
Charge for the financial year	5,067	5,067
	<u>9,683</u>	<u>9,683</u>
At 31 December 2025	9,683	9,683
	<u>9,683</u>	<u>9,683</u>
Net book value		
At 31 December 2025	20,269	20,269
	<u><u>20,269</u></u>	<u><u>20,269</u></u>
At 31 December 2024	25,336	25,336
	<u><u>25,336</u></u>	<u><u>25,336</u></u>
7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	41,659	44,063
	<u><u>41,659</u></u>	<u><u>44,063</u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Trade debtors	47,470	59,157
Taxation	710	1,155
	<u>48,180</u>	<u>60,312</u>
	<u><u>48,180</u></u>	<u><u>60,312</u></u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	5,059	4,819
Trade creditors	38,154	26,307
Taxation	22,793	22,119
Director's current account	2	2
Accruals	2,480	2,480
	<u>68,488</u>	<u>55,727</u>
	<u><u>68,488</u></u>	<u><u>55,727</u></u>

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10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	13,203	18,647
	<u> </u>	<u> </u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	5,059	4,819
Repayable between one and five years	13,203	18,647
	<u> </u>	<u> </u>
	18,262	23,466
	<u> </u>	<u> </u>
11. Income Statement		
	2025	2024
	€	€
At 1 January 2025	94,382	77,538
Profit for the financial year	10,033	16,844
	<u> </u>	<u> </u>
At 31 December 2025	104,415	94,382
	<u> </u>	<u> </u>

12. Capital commitments

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

13. Post-Balance Sheet Events

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