

Company registration number: **673259**

RIRE Management Limited
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

RIRE Management Limited

Balance Sheet

31 December 2025

	2025	2024
	€	€
Fixed assets	78,914	32,245
Current assets	305,288	290,393
Prepayments and accrued income	707	701
Creditors: amounts falling due within one year	(68,118)	(31,626)
Net current assets	237,877	259,468
Total assets less current liabilities	316,791	291,713
Creditors: amounts falling due after more than one year	(10,325)	(10,325)
Net assets	306,466	281,388
Capital and reserves	306,466	281,388

I, as director of RIRE Management 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) I acknowledge the obligations of the company 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

I, as director of RIRE Management Limited state that I have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

RIRE Management Limited

Balance Sheet (continued)

31 December 2025

Patrick Halton

Director

Company registration number: 673259

RIRE Management Limited

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

RIRE Management Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 673259 and the address of the registered office is Bluebell House, Brideswell, Hayestown, Navan, Co. Meath, C15XT5F, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and machinery	12.5% straight line
Fixtures and fittings	12.5% straight line
Motor vehicles	12.5% straight line

FINANCE LEASES AND HIRE PURCHASE CONTRACTS

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

RIRE Management Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	281,388	170,528
Profit for the financial year	25,078	110,860
At end of year	<u>306,466</u>	<u>281,388</u>