

Company Number: 488007

RJL Connolly Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

RJL Connolly Limited
CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 8

RJL Connolly Limited
DIRECTORS AND OTHER INFORMATION

Directors	Antoinette Connolly Peter Connolly
Company Secretary	Peter Connolly
Company Number	488007
Registered Office and Business Address	35 Ard Haven Tramore Co. Waterford X91 W6N2 Ireland
Accountants	Frances Hegarty & Co Chartered Accountants 2nd Floor, Sarsfields Hurling Club Riverstown Glanmire Cork T45 R243 Ireland
Bankers	Bank Of Ireland Tramore Co Waterford
Solicitors	Treacy & Mullins Solicitor 17 Queen Street Tramore Co Waterford

RJL Connolly Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 Directors' Report comply with the Companies Act 2014. They are 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to Frances Hegarty & Co, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Peter Connolly
Director

Antoinette Connolly
Director

27 February 2026

RJL Connolly Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	<u>81,984</u>	<u>81,984</u>
Current Assets			
Debtors	5	22,509	918
Cash at bank and in hand		<u>261,728</u>	<u>237,339</u>
		<u>284,237</u>	<u>238,257</u>
Creditors: amounts falling due within one year	6	<u>(19,775)</u>	<u>(277,889)</u>
Net Current Assets/(Liabilities)		<u>264,462</u>	<u>(39,632)</u>
Total Assets less Current Liabilities		<u>346,446</u>	<u>42,352</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	<u>346,346</u>	<u>42,252</u>
Shareholders' Funds		<u>346,446</u>	<u>42,352</u>

We as Directors of RJL Connolly 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) 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 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 27 February 2026 and signed on its behalf by:

Peter Connolly
Director

Antoinette Connolly
Director

RJL Connolly Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

RJL Connolly Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 488007. The registered office of the company is 35 Ard Haven, Tramore, Co. Waterford, X91 W6N2, 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 June 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:

Fixtures, fittings and equipment	- 0% Straight line
Motor vehicles	- 25% 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

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.

RJL Connolly Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 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

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Directors	1	1
General Operative	1	1
	<u>2</u>	<u>2</u>

4. Tangible assets

	Investment properties	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost or Valuation				
At 1 July 2024	81,984	1,000	23,504	106,488
At 30 June 2025	81,984	1,000	23,504	106,488
Depreciation				
At 1 July 2024	-	1,000	23,504	24,504
At 30 June 2025	-	1,000	23,504	24,504
Net book value				
At 30 June 2025	<u>81,984</u>	<u>-</u>	<u>-</u>	<u>81,984</u>
At 30 June 2024	<u>81,984</u>	<u>-</u>	<u>-</u>	<u>81,984</u>

5. Debtors

	2025	2024
	€	€
Trade debtors	12,428	-
Taxation	10,081	918
	<u>22,509</u>	<u>918</u>

RJL Connolly Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to group undertakings	-	269,659
Taxation	7,228	653
Directors' current accounts	9,647	5,577
Accruals	2,900	2,000
	<u>19,775</u>	<u>277,889</u>

7. Income Statement	2025	2024
	€	€
At 1 July 2024	42,252	7,690
Transfer of realised profit	269,659	-
Profit for the financial year	<u>34,435</u>	<u>34,562</u>
At 30 June 2025	<u>346,346</u>	<u>42,252</u>

8. Related party transactions

There was no amount due to the group company at the period ended 30th June 2025.

An amount of €9,647 is due to the Directors at the year ended 30th June 2025.

9. Parent company

The company regards Classic Interior Construction Limited as its parent company.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 February 2026.