

Company registration number: 423117

REJE Call Ltd

Abridged financial statements

for the financial year ended 31st July 2025

REJE Call Ltd

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REJE Call Ltd

Company information

Director	David Knight
Secretary	Sue Campbell
Company number	423117
Registered office	Old Cork Road, Mallow, Co. Cork.
Business address	1 O' Connell Street, Watercourse Road, Blackpool, Cork.
Accountants	TD O'Neill & Co. Ltd. Chartered Certified Accountants and Registered Auditors, 5, Lapps Quay, Cork.
Bankers	Allied Irish Banks, p.l.c., 66 South Mall, Cork.
Solicitors	Donal T Ryan Solicitors, 89-90 Main Street, Cashel, Co. Tipperary.

REJE Call Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 giving a true and fair view of the state of affairs of the company. Under the law, the director has elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law. Under company law, the director must not approve the financial statements unless he are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period 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 and then apply them consistently;
- make judgments 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He 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.

On behalf of the board

David Knight) Director

Date : 12th February 2026

REJE Call Ltd

**Accountants' report to the director on the preparation of the
unaudited financial statements of REJE Call Ltd**

We have compiled the financial statements of REJE Call Ltd for the financial year ended 31st July 2025.

Respective responsibilities of directors and accountants

As described on page 2, the company's director is responsible for the preparation of the financial statements. It is our responsibility to compile the financial statements of REJE Call Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

TD O'Neill & Co. Ltd.

TD O'Neill & Co. Ltd.

Chartered Certified Accountants and Registered Auditors,

5, Lapps Quay,

Cork.

Date: 12th February 2026

REJE Call Ltd

Balance sheet
as at 31st July 2025

	Note	31/07/25 €	31/07/24 €
Fixed assets			
Tangible assets	9	289,528	240,675
		<u>289,528</u>	<u>240,675</u>
Current assets			
Stocks	10	251,621	262,236
Debtors	11	356,675	308,250
Cash at bank and in hand		45,922	62,600
		<u>654,218</u>	<u>633,086</u>
Creditors: amounts falling due within one year	12	(245,181)	(207,330)
Net current assets		<u>409,037</u>	<u>425,756</u>
Total assets less current liabilities		698,565	666,431
Net assets		<u>698,565</u>	<u>666,431</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		698,563	666,429
Shareholders funds		<u>698,565</u>	<u>666,431</u>

These financial statements have been prepared in accordance with the specified provisions relating to companies subject to the small companies regime within the Companies Act 2014 and in accordance with the provisions of FRS 102 Section 1A, small entities.

I, as director of REJE Call Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 12th February 2026 and signed by:

David Knight
Director

The notes on pages 5 - 11 form part of these financial statements.

REJE Call Ltd

Notes to the abridged financial statements for the financial year ended 31st July 2025

1. **General information**

REJE Call Ltd. is a private company limited by shares, incorporated in Ireland. Its registered office is 1 O'Connell Street, Watercourse Road, Blackpool, Cork.

The principal activity of the company is the operation of a "Carryout" off licence. There has been no significant change to the company's activities during the financial year.

2. **Basis of preparation**

The financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the 'small companies regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest euro.

3. **Critical accounting judgements and estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates may not equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

4. **Principal accounting policies**

4.1. **Turnover**

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the company has transferred the significant risks and rewards of ownership to the buyer;
- the amount of turnover can be measured reliably;
- it is probable that the company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Notes to the abridged financial statements
for the financial year ended 31st July 2025

4.2. Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Defined contribution plans

The company operates a defined contribution plan.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as an employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4.3. Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the difference between the fair value of assets acquired and the future tax deductions available for them and the differences between the fair value of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

4.4. Tangible fixed assets

Cost

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

REJE Call Ltd

Notes to the abridged financial statements for the financial year ended 31st July 2025

Depreciation

Depreciation is provided so as to write off the cost of an asset on a straight line basis, less its residual value, over the estimated economic life of that asset as follows:

Freehold premises	- 2%	straight line
Plant and equipment	- 12.5%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the profit and loss account.

Impairment

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

4.5. Stocks

Stocks comprise goods held for resale. Stocks are measured at the lower of cost and net realisable value. Cost includes all costs involved in bringing the stocks to their present location and condition. Net realisable value being the selling price, less costs to sell.

At the end of each reporting period, stock are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to sell and an impairment charge is recognised in the Profit and Loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

4.6. Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment. Impairment losses are recognised in the Profit and Loss account.

4.7. Cash at bank and in hand

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

4.8. Trade creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

4.9. Share capital

Ordinary shares are classified as equity.

REJE Call Ltd

Notes to the abridged financial statements for the financial year ended 31st July 2025

4.10. Related party transactions

The company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group which are wholly owned.

4.11. Contingent assets and liabilities

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

4.12. Going concern

The company's directors have a strong expectation that the company has adequate resources to continue in operation for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing these financial statements.

5. Operating profit/loss

Operating profit/loss stated after charging/(crediting):

	Year Ended 31/07/25	Year Ended 31/07/24
	€	€
Depreciation of tangible fixed assets	20,416	9,797
Profit on disposal of tangible fixed assets	(2,290)	(5,340)

6. Employees

The average monthly number of persons employed by the company during the financial year, including the director, was 8 (31st July 2024 - 5)

7. Directors remuneration

The director's aggregate remuneration was as follows:

	Year Ended 31/07/25	Year Ended 31/07/24
	€	€
Emoluments	24,323	18,926
Termination payments	-	28,745
Pension contributions to defined contribution scheme	-	400,000
	<u>24,323</u>	<u>447,671</u>

REJE Call Ltd

Notes to the abridged financial statements
for the financial year ended 31st July 2025

8. Tax on profit/loss on ordinary activities

Major components of tax expense

	Year Ended 31/07/25	Year Ended 31/07/24
Current tax:	€	€
Irish current tax expense	437	-
Adjustments in respect of previous periods	-	(25,235)
 Deferred tax		
Origination and reversal of timing differences	-	-
 Tax on profit/loss on ordinary activities	437	(25,235)

9. Tangible fixed assets

	Freehold Premises	Plant and equipment	Total
Cost	€	€	€
At 1st August 2024	284,920	44,418	329,338
Additions	-	79,207	79,207
Disposals	-	(13,250)	(13,250)
 At 31st July 2025	284,920	110,375	395,295
 Depreciation			
At 1st August 2025	66,969	21,694	88,663
Charge for the financial year	5,698	14,718	20,416
Disposals	-	(3,312)	(3,312)
 At 31st July 2025	72,667	33,100	105,767
 Net book value			
At 31st July 2025	212,253	77,275	289,528
At 31st July 2024	217,951	22,724	240,675

10. Stocks

	31/07/25	31/07/24
	€	€
Goods for resale	251,621	262,236

REJE Call Ltd

Notes to the abridged financial statements
for the financial year ended 31st July 2025

11. Debtors

Due within one year are as follows:

	31/07/25	31/07/24
	€	€
Trade and other debtors	30,309	1,676
Amounts owed by group companies	312,599	276,043
Prepayments	12,166	3,695
Income tax	1,601	1,601
Corporation tax	-	25,235
	<u>356,675</u>	<u>308,250</u>

12. Creditors: amounts falling due within one year

	31/07/25	31/07/24
	€	€
Trade creditors and accruals	223,036	192,369
PAYE/PRSI/USC	4,660	3,486
Corporation tax	761	-
VAT	16,724	11,475
	<u>245,181</u>	<u>207,330</u>

13. Bank security

Bank of Ireland hold as security :

A letter of guarantee from REJE Call Ltd. for the amount of €760,000.

Supported by:

i). A fixed and floating debenture incorporating a specific charge over the property at 1 O' Connell Street, Watercourse Road, Blackpool, Cork and a floating charge over the assets and undertakings in the name of REJE Call Ltd.

14. Directors loan

	31/07/25	31/07/24
	€	€
At the start of the financial year	-	7,025
Amounts repaid during the financial year	-	(7,025)
	<u>-</u>	<u>-</u>
At the end of the financial year	<u>-</u>	<u>-</u>

The loan is interest free and is repayable on demand.

15. Capital commitments

There were no capital commitments at the financial year end 31st July 2025 (31st July 2024 NIL).

REJE Call Ltd

**Notes to the abridged financial statements
for the financial year ended 31st July 2025**

16. Related party transactions

There were no related party transactions which require disclosure.

17. Post balance sheet events

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

18. Approval of financial statements

The board of directors approved the abridged financial statements on 12th February 2026.