

**Registration number 602160**

**Rigney Ventures Ltd**

**Abridged accounts**

**for the year ended 30th November 2025**

## Rigney Ventures Ltd

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**Rigney Ventures Ltd**

**Directors and other information**

Directors	Joseph Rigney Linda Rigney
Secretary	Linda Rigney
Company number	602160
Registered office	Bennettsbridge Athy, Co. Kildare
Accountants	Tax Return Plus  1 Leinster Street, Athy, Co. Kildare
Business address	Bennettsbridge, Athy, Co. Kildare

**Rigney Ventures Ltd**

**Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.**

**The directors' and secretary are the holders of shares of the company**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/11/25</b>	<b>30/11/24</b>
Joseph Rigney	20	20
Linda Rigney	20	20

The original report was approved by the board on and signed on its behalf by Joseph Rigney and Linda Rigney.

## Rigney Ventures Ltd

### Statement of directors responsibilities and declaration on unaudited financial statements

#### General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

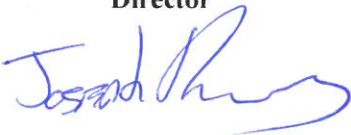
#### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- 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 Tax Return Plus, all the company's accounting records and provided all the information, books or 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 year ended 30th November 2025.

On behalf of the board

Joseph Rigney  
Director



Linda Rigney  
Director



Date:

23/02/26

**Rigney Ventures Ltd**

**Abridged balance sheet  
as at 30 November 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		25,880		40,803
<b>Current assets</b>					
Debtors		49,075		40,647	
Cash at bank and in hand		102,777		80,519	
		<u>151,852</u>		<u>121,166</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(23,627)</u>		<u>(21,748)</u>	
<b>Net current assets</b>			<u>128,225</u>		<u>99,418</u>
<b>Total assets less current liabilities</b>			154,105		140,221
<b>Net assets</b>			<u>154,105</u>		<u>140,221</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>154,105</u>		<u>140,221</u>
<b>Equity shareholders' funds</b>			<u>154,105</u>		<u>140,221</u>

The directors 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 small company and the abridged financial statements have been properly prepared in accordance with Section 353.

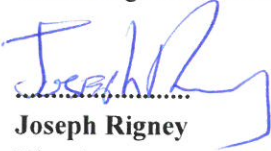
The directors state that:

- (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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

**The notes on pages 6 to 9 form an integral part of these financial statements.**

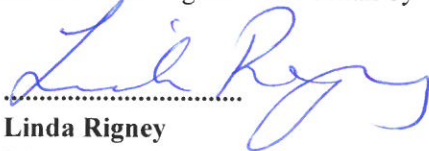
**Rigney Ventures Ltd**

The abridged accounts were approved by the Board on and signed on its behalf by



.....

**Joseph Rigney**  
**Director**



.....

**Linda Rigney**  
**Director**

**The notes on pages 6 to 9 form an integral part of these financial statements.**

**Rigney Ventures Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 November 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

**1.4. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the period

**Rigney Ventures Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 November 2025**

..... continued

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Driver	<u>1</u>	<u>1</u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	192,000	183,064
Social insurance costs	3,574	1,833
Other pension costs	16,628	15,836
	<u>212,202</u>	<u>200,733</u>

The business has two full time employees as well as two working Directors

**2.1. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration and other emoluments	160,000	163,077
Pension contributions to defined contribution schemes	16,628	15,836
	<u>176,628</u>	<u>178,913</u>

	<b>Number</b>	<b>Number</b>
Number of directors to whom retirement benefits are accruing under a money purchase scheme	<u>2</u>	<u>2</u>

**Rigney Ventures Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 November 2025**

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**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 December 2024	127,983	127,983
Additions	1,229	1,229
At 30 November 2025	129,212	129,212
<b>Depreciation</b>		
At 1 December 2024	87,180	87,180
Charge for year	16,152	16,152
At 30 November 2025	103,332	103,332
<b>Net book values</b>		
At 30 November 2025	25,880	25,880

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 December 2023	102,183	102,183
Additions	25,800	25,800
At 30 November 2024	127,983	127,983
<b>Depreciation</b>		
At 1 December 2023	71,182	71,182
Charge for year	15,998	15,998
At 30 November 2024	87,180	87,180
<b>Net book values</b>		
At 30 November 2024	40,803	40,803

**4. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**Rigney Ventures Ltd**  
**Notes to the abridged financial statements**  
**for the year ended 30 November 2025**

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**5. Approval of financial statements**

The board of directors approved these financial statements for issue on .