

Ruairc Engineering Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Ruairc Engineering Limited

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Ruairc Engineering Limited
DIRECTORS AND OTHER INFORMATION

Directors	Ronan O'Rourke Alison O'Rourke
Company Secretary	Ronan O'Rourke
Company Number	386669
Registered Office and Business Address	378 Tonlegee Road Raheny Dublin 5
Accountants	Richard Ensor & Co. Chartered Accountants Unit C1 Nutgrove Office Park Nutgrove Avenue Rathfarnham Dublin 14

Ruairc Engineering Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 Richard Ensor & 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 31 May 2025."

Signed on behalf of the board



Ronan O'Rourke
Director



Alison O'Rourke
Director

21 January 2026

Ruairc Engineering Limited
STATEMENT OF FINANCIAL POSITION
as at 31 May 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	436	-
Current Assets			
Debtors	6	3,707	15,700
Cash and cash equivalents		33,687	36,001
		37,394	51,701
Creditors: amounts falling due within one year	7	(20,727)	(34,224)
Net Current Assets		16,667	17,477
Total Assets less Current Liabilities		17,103	17,477
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings		17,101	17,475
Equity attributable to owners of the company		17,103	17,477

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Ruairc Engineering 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) 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 small companies' regime.

Approved by the board on 21 January 2026 and signed on its behalf by:



Ronan O'Rourke
Director



Alison O'Rourke
Director

Ruairc Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Ruairc Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 386669. The registered office of the company is 378 Tonlegee Road, Raheny, Dublin 5 which is also the principal place of business of the company. The principal activity of the company is that of project management and design engineering services. 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 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	33.3% & 12.5% Straight Line
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A full year's depreciation is provided for in the year of acquisition and none in the year of disposal.

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each statement of financial position date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the income statement unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Trade and other debtors

Debtors with no stated interest rate and receivable within one year are recorded at transaction value. Any losses arising from impairment are recognised in the income statement in other administrative expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Creditors with no stated interest rate and payable within one year are recorded at transaction value. Any gains arising from amounts written down are recognised in the income statement in other administrative expenses.

Ruairc Engineering Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of property, plant and equipment	215	-
	<u> </u>	<u> </u>
4. Employees		
The average monthly number of employees, including directors, during the financial year was 2 (2024 - 2).		
5. Property, plant and equipment		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 June 2024	3,551	3,551
Additions	651	651
At 31 May 2025	<u>4,202</u>	<u>4,202</u>
Depreciation		
At 1 June 2024	3,551	3,551
Charge for the financial year	215	215
At 31 May 2025	<u>3,766</u>	<u>3,766</u>
Net book value		
At 31 May 2025	<u>436</u>	<u>436</u>
6. Debtors	2025	2024
	€	€
Trade debtors	3,690	15,533
Taxation	17	167
	<u>3,707</u>	<u>15,700</u>

Ruairc Engineering Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	12,535	24,412
Directors' current accounts (Note 9)	3,552	3,239
Accruals	4,640	6,573
	20,727	34,224
8. Income Statement	2025	2024
	€	€
At 1 June 2024	17,475	17,479
Loss for the financial year	(374)	(4)
At 31 May 2025	17,101	17,475
9. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	117,099	124,086
Pension contributions	15,280	15,280
	132,379	139,366
The following amounts are repayable to the directors:	2025	2024
	€	€
Ronan O'Rourke	3,552	3,239

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.