

**Revilo Carpentry Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Revilo Carpentry Limited**  
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# Revilo Carpentry Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €
<b>Current Assets</b>		
Stocks	5	1,750
Debtors	6	783
Cash at bank and in hand		3,606
		6,139
<b>Creditors: amounts falling due within one year</b>	7	(1,828)
<b>Net Current Assets</b>		4,311
<b>Total Assets less Current Liabilities</b>		4,311
<b>Creditors:</b>		
amounts falling due after more than one year	8	(1,088)
<b>Net Assets</b>		3,223
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings	9	3,123
<b>Shareholders' Funds</b>	10	3,223

I as Director of Revilo Carpentry 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) 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 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 7 March 2026 and signed on its behalf by:**

**Oliver Rabbitte**  
Director

# Revalo Carpentry Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Revalo Carpentry Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 739629. The registered office of the company is. Carpentry 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 financial year ended 31 December 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 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.

#### 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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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 Balance Sheet date.

# Revalo Carpentry Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 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 financial 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 Profit and Loss Account.

### Ordinary share capital

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

### 3. Employees

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

	2025 Number
Directors	1
Employees	1
	<u>2</u>

### 4. Tax on profit

2025  
€

#### Analysis of charge in the financial year

#### Current tax:

Corporation tax

-

No charge to tax arises due to tax losses incurred.

### 5. Stocks

2025  
€

Work in progress

1,750

The replacement cost of stock did not differ significantly from the figures shown.

### 6. Debtors

2025  
€

Taxation

783

### 7. Creditors

#### Amounts falling due within one year

2025  
€

Trade creditors

747

Taxation

1,081

1,828

### 8. Creditors

#### Amounts falling due after more than one year

2025  
€

Director's loan accounts

1,088

**Revalo Carpentry Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**9. Profit and loss account**

	<b>2025</b>
	<b>€</b>
At 1 January 2025	<b>2,633</b>
Profit for the financial year	<b>490</b>
	<hr/>
At 31 December 2025	<b>3,123</b>
	<hr/> <hr/>

**10. Reconciliation of movements in shareholders' funds**

	<b>2025</b>
	<b>€</b>
Profit for the financial year	<b>490</b>
Opening shareholders' funds	<b>2,733</b>
	<hr/>
Closing shareholders' funds	<b>3,223</b>
	<hr/> <hr/>

**11. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

**12. Director's remuneration and transactions**

	<b>2025</b>
	<b>€</b>
Remuneration	<b>59,503</b>
	<hr/> <hr/>

The following amounts are repayable to the director:

	<b>2025</b>
	<b>€</b>
Oliver Rabbitte	<b>1,088</b>
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**13. Post-Balance Sheet Events**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 7 March 2026.