

Registration No. 767574

RAL Engineering Ltd.

Reports and Unaudited Financial Statements

Year Ended 9th July 2025

RAL Engineering Ltd.

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RAL Engineering Ltd.

Directors and other information

Registered Number

767574

Directors

Conor Murphy

Registered Office

Deerpark,
Castlelyons,
Co. Cork.

Secretary

Yvonne Murphy

Bankers

Allied Irish Bank,
Pearse Square,
Fermoy,
Cork.

Accountants

Nelius O'Brien Co. Ltd
Enterprise House,
Newmarket Street,
Fermoy,
Co. Cork.

RAL Engineering Ltd.

Statement of Director's Responsibilities

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the state of the affairs of the company and of the profit or loss for that period, and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether the statutory 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
- prepare the financial statements on the going concern basis unless it is not appropriate 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 and loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory 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 as set out on pages 7 to 11:

- (a) The Directors approve these statutory 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.
- (b) The Directors confirm to the best of their knowledge and belief the accounting records reflect all the transactions of the Company for the year ending 9th July 2025.

On behalf of the board

C. Murphy
Director



Date

8/1/26

RAL Engineering Ltd.

Accountants' Report to the Directors on the Unaudited Financial Statement of RAL Engineering Ltd.

We have compiled the financial statements and associated notes set out on pages 7 to 11 of RAL Engineering Ltd. for the year ended 9th July 2025.

Respective Responsibilities of Directors and Accountants

As described on page 4 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statement of RAL Engineering Ltd from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) *Compiling and Reporting on Financial Statements not subject to audit* 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.



Nelius O'Brien Co. Ltd
Enterprise House,
Newmarket Street,
Fermoy,
Co. Cork.

Date: 8/1/2026.

RAL Engineering Ltd.

Statements of accounting policies *for the year ended 9th July 2025*

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Presentation of financial statements

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial standards of the Accounting Standards Boards, as promulgated by the Institute of Certified Public Accountants in Ireland.

Turnover

Turnover excludes value added tax and represents the value of work carried out during the year.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is accounted for in respect of timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

RAL Engineering Ltd.

Balance Sheet at 9th July 2025

| | Note | € | 2025 | € |
|---|------|---------------|------|----------------|
| Fixed Assets | | | | |
| Tangible assets | 6 | | | 7,788 |
| Current Assets | | | | |
| Cash at bank and in hand | | 8,667 | | |
| Debtors | 7 | <u>8,426</u> | | |
| | | 17,093 | | |
| Creditors: amounts falling due within one year | 8 | <u>23,584</u> | | |
| | | 23,584 | | |
| Net current/(Liabilities) assets | | | | <u>(6,491)</u> |
| | | | | <u>1,297</u> |
| Net assets | | | | |
| Financed By: | | | | |
| Capital and reserves | | | | |
| Called up share capital | 9 | | | 100 |
| Profit and loss account | | | | <u>1,197</u> |
| Shareholders' funds | | | | <u>1,297</u> |

We the directors of RAL Engineering Ltd state that:

- a) The Company is availing of the exemption (and the exemption shall be expressed to be “the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014);
- b) The Company is satisfied that the conditions specified in section 358 or 359, as appropriate, 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, and
- d) The directors acknowledge the obligations of the company under this Act, to keep (i) proper books of account and to prepare statutory financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the company at the end of its financial year and of

RAL Engineering Ltd.

Balance Sheet cont'd
at 9th July 2025

its profit or loss for such a year, and to (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the Company;

e) In preparing these abridged financial statements the director has relied on the exemption contained in Section 352 of the Act 2014 on the ground that the company is entitled to the benefit of that exemption as it qualifies for the micro company regime. The abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the board

C. Murphy
Director

A handwritten signature in blue ink, appearing to be 'C. Murphy', written over a faint circular stamp.

Date

8/1/26

RAL Engineering Ltd.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 9th July 2025

ACCOUNTING POLICIES

1 Accounting Convention

- (a) The Accounts have been prepared under the historical cost convention.
- (b) **Depreciation**
Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives as set out in note 6.
- (c) **Turnover**
Turnover is stated net of Value Added Tax.
- (d) **Stocks**
Stocks are valued at the lower of cost and net realisable value.
- (e) **Debtors**
Known bad debts are written off and specific provision is made for any amounts the collection of which is considered doubtful.
- (f) **Cashflow Statement**
The company has taken advantage of the exemption in FRS1 from the requirements to produce a Cashflow Statement because it is a small company.

2 EMPLOYEES AND REMUNERATION

The average number of persons employed by the company in the financial period was 2.

| | |
|--------------------|----------------|
| | 2025 |
| Wages and Salaries | 92,974 |
| | <u>€92,974</u> |

3 INTEREST PAYABLE AND SIMILAR CHARGES **2025**

| | |
|---------------|-----------|
| Bank Interest | - |
| Loan Interest | - |
| | <u>€0</u> |

4 PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The profit on ordinary activities before Taxation is stated after charging:

| | |
|--------------------------|----------------|
| | 2025 |
| Directors Pension | 0 |
| Directors Remuneration | 92,974 |
| Accountants Remuneration | 2,043 |
| Depreciation | 1,113 |
| | <u>€96,130</u> |

RAL Engineering Ltd.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9th July 2025

| | | |
|----------|---|--------------|
| 5 | TAX ON PROFIT ON ORDINARY ACTIVITIES | 2025 |
| | Corporation Taxation | <u>171</u> |
| | | <u>€ 171</u> |

6 FIXED ASSETS

| | Equipmt € | Office ICT € | F & F € | Total € |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| COST/VALUATION | | | | |
| At 10 th July 2024 | | | | |
| Disposal | | | | |
| Addition | <u>3,401</u> | <u>3,000</u> | <u>2,500</u> | <u>8,901</u> |
| At 9 th July 2025 | <u>3,401</u> | <u>3,000</u> | <u>2,500</u> | <u>8,901</u> |
| DEPRECIATION | | | | |
| At 10 th July 2024 | | | | |
| Disposal | | | | |
| P&L Charge | <u>425</u> | <u>375</u> | <u>313</u> | <u>1,113</u> |
| At 9 th July 2025 | <u>425</u> | <u>375</u> | <u>313</u> | <u>1,113</u> |
| NET BOOK VALUE | | | | |
| AT 9th July 2025 | <u>2,976</u> | <u>2,625</u> | <u>2,187</u> | <u>7,788</u> |
| Depreciation – Rate | | 33.33% | 12.5% | |
| Depreciation – Policy | | S/L | S/L | |

| | | |
|----------|-------------------------------|---------------|
| 7 | DEBTORS | 2025 |
| | | € |
| | Trade Debtors and Prepayments | <u>8,426</u> |
| | | <u>€8,426</u> |

RAL Engineering Ltd.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 9th July 2025

| | | | |
|-----------|---|--------------------------|--------------------------|
| 8 | CREDITORS (Amounts falling due within one year) | 2025 | |
| | | € | |
| | Trade Creditors and Accruals | 13,761 | |
| | Directors Loan | 1,940 | |
| | Corporation Tax | 171 | |
| | Value Added Tax | 3,559 | |
| | PAYE/PRSI | <u>4,153</u> | |
| | | <u>23,584</u> | |
| 8A | Directors Loan | 2025 | |
| | | € | |
| | Opening Balance | 0 | |
| | Advanced | 0 | |
| | Repaid | <u>1,940</u> | |
| | Closing Balance | <u>1,940</u> | |
| 9 | SHARE CAPITAL | <u>Authorised</u> | <u>Fully Paid</u> |
| | Ordinary Shares of € 1 each | <u>€100,000</u> | <u>€100</u> |
| | 100 Ordinary Shares issued | | |
| 10 | CAPITAL EXPENDITURE | | |
| | Capital Expenditure commitments outstanding at 9 th July 2025 amounted to nil. | | |
| 11 | RELATED PARTY TRANSACTIONS | | |
| | No related party transactions occurred during the financial accounts year. | | |