

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

CONTENTS

	Page
Abridged Statement of Financial Position	1
Statement of Changes in Equity	2
Notes to the Abridged Financial Statements	3 - 5

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Current assets			
Stocks & work in progress	4	470,797	384,114
		<u>470,797</u>	<u>384,114</u>
Creditors: amounts falling due within one year	5	(470,697)	(384,014)
		<u>(470,697)</u>	<u>(384,014)</u>
Net current assets		100	100
		<u>100</u>	<u>100</u>
Total assets less current liabilities		100	100
		<u>100</u>	<u>100</u>
Net assets		100	100
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital presented as equity		100	100
		<u>100</u>	<u>100</u>
Shareholders' funds		100	100
		<u>100</u>	<u>100</u>

I, as director of Knockrobbin (Wicklow) Developments Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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.

The financial statements were approved on 17 December 2025.

Donald Costello
Director

The notes on pages 3 to 5 form part of these financial statements.

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025**

	Called up share capital €	Total equity €
At 1 April 2023	100	100
At 1 April 2024	100	100
At 31 March 2025	100	100

The notes on pages 3 to 5 form part of these financial statements.

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Knockrobbin (Wicklow) Developments Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 726901. The registered office of the company is Ballinagoul, Kilmallock, Limerick which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements of the company for the financial period ended 31 March 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.3 Creditors

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

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting 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 reporting 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; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values 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 reporting date.

2.5 Ordinary Share Capital

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

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

	2025 No.	2024 No.
Director	<u>1</u>	<u>1</u>

4. Stocks & Work in progress

	2025 €	2024 €
Work in progress	<u>470,797</u>	<u>384,114</u>
	<u>470,797</u>	<u>384,114</u>

KNOCKROBBIN (WICKLOW) DEVELOPMENTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group companies	470,697	384,014
	<u>470,697</u>	<u>384,014</u>

6. Capital Commitments

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

7. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with group undertakings.

8. Parent and ultimate parent company

The company regards South of Ireland Crushing and Plant Hire Limited as its parent company.

The company's ultimate parent undertaking is South of Ireland Crushing and Plant Hire Limited. The address of South of Ireland Crushing and Plant Hire Limited is Laskilagh, Croom, Co Limerick. South of Ireland Crushing and Plant Hire Limited is regarded as both the controlling party and the ultimate controlling party.

9. Post balance sheet events

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

10. Approval of financial statements

The director approved these financial statements for issue on 17 December 2025