

Company Number: 654655

Red Knight 6 (Equip.) Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Red Knight 6 (Equip.) Ltd
CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Notes to the Financial Statements	5 - 8

Red Knight 6 (Equip.) Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Signed on behalf of the board

Paul Donnelly
Director

20 February 2026

Red Knight 6 (Equip.) Ltd
BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>381</u>	<u>2,065</u>
Current Assets			
Debtors	6	<u>151,175</u>	<u>518,488</u>
Cash and cash equivalents		<u>52</u>	<u>1,913</u>
		<u>151,227</u>	<u>520,401</u>
Creditors: amounts falling due within one year	7	<u>(19,304)</u>	<u>(381,876)</u>
Net Current Assets		<u>131,923</u>	<u>138,525</u>
Total Assets less Current Liabilities		<u>132,304</u>	<u>140,590</u>
Capital and Reserves			
Called up share capital presented as equity		<u>100</u>	<u>100</u>
Retained earnings		<u>132,204</u>	<u>140,490</u>
Equity attributable to owners of the company		<u>132,304</u>	<u>140,590</u>

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.

I as Director of Red Knight 6 (Equip.) Ltd, 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 small companies' regime.

Approved by the board on 20 February 2026 and signed on its behalf by:

Paul Donnelly
Director

Red Knight 6 (Equip.) Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Red Knight 6 (Equip.) Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 654655. The registered office of the company is Graigue Little, Fethard-on-Sea, New Ross, Co. Wexford, Y34 T262, Ireland which is also the principal place of business of the company. The principal activity of the company is the sale of quarrying equipment. 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 March 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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.

Red Knight 6 (Equip.) Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	1,684	1,684
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Administrative	1	1
	<u> </u>	<u> </u>

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 April 2024	8,418	8,418
	<u> </u>	<u> </u>
At 31 March 2025	8,418	8,418
	<u> </u>	<u> </u>
Depreciation		
At 1 April 2024	6,353	6,353
Charge for the financial year	1,684	1,684
	<u> </u>	<u> </u>
At 31 March 2025	8,037	8,037
	<u> </u>	<u> </u>
Net book value		
At 31 March 2025	381	381
	<u> </u>	<u> </u>
At 31 March 2024	2,065	2,065
	<u> </u>	<u> </u>

6. Debtors	2025	2024
	€	€
Trade debtors	12,385	12,385
Amounts owed by connected parties (Note 10)	138,761	506,079
Taxation	29	24
	<u> </u>	<u> </u>
	151,175	518,488
	<u> </u>	<u> </u>

Red Knight 6 (Equip.) Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	7,013	369,653
Amounts owed to connected parties (Note 10)	8,860	8,860
Taxation	1	434
Other creditors	130	529
Accruals	3,300	2,400
	19,304	381,876

8. Income Statement	2025	2024
	€	€
At 1 April 2024	140,490	138,090
(Loss)/profit for the financial year	(8,286)	2,400
At 31 March 2025	132,204	140,490

9. Capital commitments

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

10. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Red Knight 6 Ltd	138,761	(367,318)	506,079	412,519

The following amounts are due to other connected parties:

	2025	2024
	€	€
Red Knight 6 spares Ltd	8,860	8,860

Net balances with other connected parties:

	2025	2024
	€	€
Red Knight 6 Ltd	138,761	506,079
Red Knight 6 spares Ltd	(8,860)	(8,860)
	129,901	497,219

In the opinion of the director these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

11. Post-Balance Sheet Events

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

Red Knight 6 (Equip.) Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 February 2026.