

**ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED  
ACCOUNTS 2025**

**ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED  
REPORT AND  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED**

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**ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2025**

|  | Note | 2025<br>€        | 2024<br>€ |
|--|------|------------------|-----------|
| <b>Fixed assets</b>                            |      |                  |           |
| Tangible assets                                | 7    | <b>13,125</b>    | -         |
|  |      | <b>13,125</b>    | -         |
| <b>Current assets</b>                          |      |                  |           |
| Debtors: amounts falling due within one year   | 8    | <b>130,439</b>   | 184,683   |
| Cash at bank and in hand                       | 9    | <b>48,201</b>    | 45,584    |
|  |      | <b>178,640</b>   | 230,267   |
| Creditors: amounts falling due within one year | 10   | <b>(173,267)</b> | (174,361) |
| <b>Net current assets</b>                      |      | <b>5,373</b>     | 55,906    |
| <b>Total assets less current liabilities</b>   |      | <b>18,498</b>    | 55,906    |
| <b>Net assets</b>                              |      | <b>18,498</b>    | 55,906    |
| <b>Capital and reserves</b>                    |      |                  |           |
| Called up share capital presented as equity    |      | <b>200</b>       | 200       |
| Profit and loss account                        | 13   | <b>18,298</b>    | 55,706    |
| <b>Shareholders' funds</b>                     |      | <b>18,498</b>    | 55,906    |

**ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED**

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**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 APRIL 2025**

I, as director of Robin Engineering and Project Management 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 358 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 and authorised for issue by the sole director:

**Derek Dignam**

Director

Date: 28 November 2025

The notes on pages 3 to 10 form part of these financial statements.

## **ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025**

#### **1. General information**

The financial statements comprise of the Statement of Income and Retained Earnings, the Statement of Financial Position and the related notes constitute the financial statements of Robin Engineering & Project Management Limited for the financial year ended 30th April 2025.

Robin Engineering & Project Management Limited is a private limited company by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number: 552558). The registered office is at 39 Forest Boulevard, River Valley, Swords, Dublin. The nature of the company's operations and its principal activities are set out in the Directors' report.

##### **1.1 Statement of compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 102), applying Section 1A of that standard.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on a going concern basis in accordance with the historical cost convention modified to include certain items at fair value. 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 United Kingdom and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the year, as defined by section 280A of the act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3)

The following principal accounting policies have been applied:

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**2. Accounting policies (continued)**

**2.2 Foreign currency translation**

**Functional and presentation currency**

The company's functional and presentational currency is Euro.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Income and Retained Earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.4 Finance costs**

Finance costs are charged to Statement of income and retained earnings over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**2. Accounting policies (continued)**

**2.5 Pensions**

**Defined contribution pension plan**

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the company in independently administered funds.

**2.6 Current and deferred taxation**

The charge for taxation is based on the profit for the financial period and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Deferred taxation is calculated on the difference between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against future taxable profits.

**2.7 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

|                     |         |
|---------------------|---------|
| Plant and machinery | - 12.5% |
| Motor vehicles      | - 20%   |
| Office equipment    | - 20%   |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**2. Accounting policies (continued)**

**2.8 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.9 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.10 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.

**2.11 Provisions for liabilities**

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to Statement of income and retained earnings.

**3. Judgments in applying accounting policies and key sources of estimation uncertainty**

The preparation of these financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgments and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

## ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 4. (Loss) on ordinary activities before taxation

The operating (loss) is stated after charging:

|                                       | 2025<br>€     | 2024<br>€     |
|---------------------------------------|---------------|---------------|
| Depreciation of tangible fixed assets | 1,875         | -             |
| Director's pension                    | 75,000        | 75,000        |
|                                       | <u>75,000</u> | <u>75,000</u> |

#### 5. Employees

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

|               | 2025<br>No. | 2024<br>No. |
|---------------|-------------|-------------|
| Director      | 1           | 2           |
| General Staff | 3           | 3           |
|               | <u>4</u>    | <u>5</u>    |

#### 6. Directors' remuneration

|                       | 2025<br>€      | 2024<br>€     |
|-----------------------|----------------|---------------|
| Directors' emoluments | 59,872         | 92,026        |
| Directors pension     | 75,000         | -             |
|                       | <u>134,872</u> | <u>92,026</u> |

## ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 7. Tangible fixed assets

|                                     | Plant and<br>machinery<br>€ | Motor<br>vehicles<br>€ | Office<br>equipment<br>€ | Total<br>€    |
|-------------------------------------|-----------------------------|------------------------|--------------------------|---------------|
| <b>Cost or valuation</b>            |                             |                        |                          |               |
| At 1 May 2024                       | -                           | 7,000                  | 381                      | 7,381         |
| Additions                           | 15,000                      | -                      | -                        | 15,000        |
| At 30 April 2025                    | <u>15,000</u>               | <u>7,000</u>           | <u>381</u>               | <u>22,381</u> |
| <b>Depreciation</b>                 |                             |                        |                          |               |
| At 1 May 2024                       | -                           | 7,000                  | 381                      | 7,381         |
| Charge for the year on owned assets | 1,875                       | -                      | -                        | 1,875         |
| At 30 April 2025                    | <u>1,875</u>                | <u>7,000</u>           | <u>381</u>               | <u>9,256</u>  |
| <b>Net book value</b>               |                             |                        |                          |               |
| At 30 April 2025                    | <u>13,125</u>               | <u>-</u>               | <u>-</u>                 | <u>13,125</u> |
| At 30 April 2024                    | <u>-</u>                    | <u>-</u>               | <u>-</u>                 | <u>-</u>      |

#### 8. Debtors

|                           | 2025<br>€      | 2024<br>€      |
|---------------------------|----------------|----------------|
| Trade debtors             | 123,192        | 175,102        |
| Other debtors             | 200            | 200            |
| Corporation tax repayable | 976            | -              |
| Deferred taxation         | 6,071          | 9,381          |
|                           | <u>130,439</u> | <u>184,683</u> |

#### 9. Cash and cash equivalents

|                          | 2025<br>€     | 2024<br>€     |
|--------------------------|---------------|---------------|
| Cash at bank and in hand | 48,201        | 45,584        |
|                          | <u>48,201</u> | <u>45,584</u> |

## ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 10. Creditors: Amounts falling due within one year

|                               | 2025<br>€      | 2024<br>€      |
|-------------------------------|----------------|----------------|
| Trade creditors               | 10,849         | 24,642         |
| Directors current account     | 122,778        | -              |
| Corporation tax               | -              | 7,202          |
| Taxation and social insurance | 23,641         | 27,411         |
| Other creditors               | 10,249         | 34,356         |
| Accruals                      | 5,750          | 80,750         |
|                               | <u>173,267</u> | <u>174,361</u> |

#### 11. Transactions with directors

During the year a director gave an interest free loan to the company and the movement on this loan was as follows:

|                        | 2025<br>€      | 2024<br>€ |
|------------------------|----------------|-----------|
| Opening balance        | -              | -         |
| Advances               | 160,488        | -         |
| Repayments             | (37,710)       | -         |
| <b>Closing balance</b> | <u>122,778</u> | <u>-</u>  |

## ROBIN ENGINEERING AND PROJECT MANAGEMENT LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 12. Deferred taxation

|                       | 2025<br>€    |
|-----------------------|--------------|
| At beginning of year  | 9,381        |
| Utilised in year      | (3,310)      |
| <b>At end of year</b> | <b>6,071</b> |

The deferred tax asset is made up as follows:

|                                | 2025<br>€    | 2024<br>€    |
|--------------------------------|--------------|--------------|
| Accelerated capital allowances | -            | 6            |
| Tax losses carried forward     | 6,071        | 9,375        |
|                                | <b>6,071</b> | <b>9,381</b> |

#### 13. Reserves

##### Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the Statement of Income and Retained Earnings, net of transfers to and from other reserves.

#### 14. Appropriation of Profit and loss account

|   | 2025<br>€     | 2021<br>€     |
|---|---------------|---------------|
| Profit and loss account brought forward at the beginning of the year  | 55,706        | 69,244        |
| Other movement in the profit and loss account                         | (37,408)      | (13,538)      |
| <b>Profit and loss account carried forward at the end of the year</b> | <b>18,298</b> | <b>55,706</b> |

#### 15. Post balance sheet events

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

#### 16. Approval of financial statements

The board of directors approved these financial statements for issue on 28 November 2025