

Company Number: 713787

Ruby Architectural Technology Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Ruby Architectural Technology Limited

CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 10

Ruby Architectural Technology Limited
DIRECTOR AND OTHER INFORMATION

Director	Patrick Clarke
Company Secretary	Aoife Clarke
Company Number	713787
Registered Office and Business Address	10 The Square Kilcock Kildare W23D522 Ireland
Accountants	MHOS & Co Limited Chartered Certified Accountants Unit 21 (D3) Bymac Centre Northwest Business Park Blanchardstown Dublin 15 D15 W027 Ireland
Bankers	AIB Bank Main Street Maynooth Co Kildare

Ruby Architectural Technology Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 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 they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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

Patrick Clarke
Director

4 December 2025

Ruby Architectural Technology Limited

STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	13,706	16,041
Current Assets			
Receivables	7	10,250	8,150
Cash and cash equivalents		5,489	15,988
		15,739	24,138
Payables: amounts falling due within one year	8	(13,099)	(14,154)
Net Current Assets		2,640	9,984
Total Assets less Current Liabilities		16,346	26,025
Payables:			
amounts falling due after more than one year	9	(4,774)	(8,403)
Net Assets		11,572	17,622
Equity			
Called up share capital presented as equity		100	100
Retained earnings		11,472	17,522
Equity attributable to owners of the company		11,572	17,622

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 Ruby Architectural Technology 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 small companies' regime.

Approved by the board on 4 December 2025 and signed on its behalf by:

Patrick Clarke
Director

Ruby Architectural Technology Limited
STATEMENT OF CHANGES IN EQUITY

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
At 1 March 2023	100	887	987
Profit for the financial year	-	16,635	16,635
At 29 February 2024	100	17,522	17,622
Loss for the financial year	-	(6,050)	(6,050)
At 28 February 2025	100	11,472	11,572

Ruby Architectural Technology Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Ruby Architectural Technology Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 713787. The registered office of the company is 10 The Square, Kilcock, Kildare, W23D522, Ireland which is also the principal place of business of the company. Principal activity of the company was architectural services. 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 28 February 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.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.50% Straight line
Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	12.50% Straight line

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 receivables

Trade and other receivables 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.

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.

Trade and other payables

Trade and other payables 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.

Ruby Architectural Technology Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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 Statement of Financial Position 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 Statement of Financial Position date.

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 property, plant and equipment		2,335	2,335	
		<u> </u>	<u> </u>	
4. Finance costs		2025	2024	
		€	€	
Interest		1,411	1,411	
		<u> </u>	<u> </u>	
5. Employees		2025	2024	
		Number	Number	
Administration		1	1	
		<u> </u>	<u> </u>	
6. Property, plant and equipment				
	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 March 2024	9,218	2,145	7,318	18,681
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 28 February 2025	9,218	2,145	7,318	18,681
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 March 2024	1,152	268	1,220	2,640
Charge for the financial year	1,152	268	915	2,335
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 28 February 2025	2,304	536	2,135	4,975
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 28 February 2025	6,914	1,609	5,183	13,706
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 29 February 2024	8,066	1,877	6,098	16,041
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Ruby Architectural Technology Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

7. Receivables	2025	2024
	€	€
Trade receivables	10,250	8,050
Called up share capital not paid	-	100
	<u>10,250</u>	<u>8,150</u>
8. Payables	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	5,028	5,028
Taxation	2,546	8,126
Director's current account (Note 12)	3,775	-
Accruals	1,750	1,000
	<u>13,099</u>	<u>14,154</u>
9. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	4,774	8,403
Loans		
Repayable in one year or less, or on demand	5,028	5,028
Repayable between two and five years	4,774	8,403
	<u>9,802</u>	<u>13,431</u>
10. Profit and loss account		
	2025	2024
	€	€
At 1 March 2024	17,522	887
(Loss)/profit for the financial year	(6,050)	16,635
At 28 February 2025	<u>11,472</u>	<u>17,522</u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 28 February 2025.		
12. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	40,740	4,700
The following amounts are repayable to the director:		
	2025	2024
	€	€
Patrick Clarke	3,775	-
13. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		

Ruby Architectural Technology Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 December 2025.