

Company Number: 721851

**Robbie Elliott Plumbing & Heating Service Technician Ltd**

**Abridged Unaudited Financial Statements**

**for the financial year ended 30 June 2025**

**Robbie Elliott Plumbing & Heating Service Technician Ltd**  
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# **Robbie Elliott Plumbing & Heating Service Technician Ltd**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 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" 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.

# Robbie Elliott Plumbing & Heating Service Technician Ltd

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	9	35,536	22,757
<b>Current Assets</b>			
Debtors	10	139,924	65,046
Cash and cash equivalents		45,676	46,702
		185,600	111,748
<b>Creditors: amounts falling due within one year</b>	11	(50,525)	(24,798)
<b>Net Current Assets</b>		135,075	86,950
<b>Total Assets less Current Liabilities</b>		170,611	109,707
<b>Creditors:</b> amounts falling due after more than one year	12	(13,811)	(6,478)
<b>Net Assets</b>		156,800	103,229
<b>Capital and Reserves</b>			
Called up share capital presented as equity		(638)	100
Retained earnings		157,438	103,129
<b>Equity attributable to owners of the company</b>		156,800	103,229

I as Director of Robbie Elliott Plumbing & Heating Service Technician 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 18 March 2026 and signed on its behalf by:**

**Robert Elliott**  
Director

**Robbie Elliott Plumbing & Heating Service Technician Ltd**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 18 March 2026</b>	100	62,359	62,459
Profit for the financial period	-	40,770	40,770
<b>At 30 June 2024</b>	100	103,129	103,229
Profit for the financial year	-	54,309	54,309
<b>At 30 June 2025</b>	<b>100</b>	<b>157,438</b>	<b>157,538</b>

# Robbie Elliott Plumbing & Heating Service Technician Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Robbie Elliott Plumbing & Heating Service Technician Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721851. The registered office of the company is Balcrone House, Ballard, Shillelagh, Wicklow which is also the principal place of business of the company. Plumbing & Heating contractor 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 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). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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 year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### 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:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### 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.

# Robbie Elliott Plumbing & Heating Service Technician Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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 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.

### Share capital of the company

#### Ordinary share capital

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

#### Preference share capital

The dividend rights of the preference shares are non-cumulative and payment is at the discretion of the company. The preference shares carry voting rights at meetings. Based on their characteristics the preference shares are considered to be presented as equity and not liabilities. There is no option to redeem the preference shares.

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by Robbie Elliott Plumbing & Heating Service Technician Ltd in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2016.

### 4. Period of financial statements

The comparative figures relate to the month period ended 30 June 2024.

<b>5. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>5,139</b>	3,282
(Profit) on disposal of tangible assets	<b>(1,551)</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>
<b>6. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>1,249</b>	201
	<u><u>          </u></u>	<u><u>          </u></u>

### 7. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 1).

	<b>2025</b>	2024
	Number	Number
Management	<b>1</b>	1
Staff	<b>1</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>2</b>	1
	<u><u>          </u></u>	<u><u>          </u></u>

# Robbie Elliott Plumbing & Heating Service Technician Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 8. Tax on profit

	2025 €	2024 €
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 12.50% (2024 - 12.50%) (Note 8 (b))	<u>7,771</u>	<u>5,824</u>

### (b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>62,080</u>	<u>46,594</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	7,760	5,824
<b>Effects of:</b>		
Depreciation in excess of capital allowances for period	<u>11</u>	<u>-</u>
Total tax charge for the financial year (Note 8 (a))	<u>7,771</u>	<u>5,824</u>

### 9. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 July 2024	-	1,744	24,513	26,257
Additions	2,276	-	37,091	39,367
Disposals	-	-	(24,513)	(24,513)
At 30 June 2025	<u>2,276</u>	<u>1,744</u>	<u>37,091</u>	<u>41,111</u>
<b>Depreciation</b>				
At 1 July 2024	-	436	3,064	3,500
Charge for the financial year	285	218	4,636	5,139
On disposals	-	-	(3,064)	(3,064)
At 30 June 2025	<u>285</u>	<u>654</u>	<u>4,636</u>	<u>5,575</u>
<b>Net book value</b>				
At 30 June 2025	<u>1,991</u>	<u>1,090</u>	<u>32,455</u>	<u>35,536</u>
At 30 June 2024	<u>-</u>	<u>1,308</u>	<u>21,449</u>	<u>22,757</u>

### 10. Debtors

	2025 €	2024 €
Trade debtors	104,861	26,063
Taxation	35,063	32,983
Prepayments	-	6,000
	<u>139,924</u>	<u>65,046</u>

# Robbie Elliott Plumbing & Heating Service Technician Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>11. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Net obligations under finance leases and hire purchase contracts	<b>6,042</b>	3,918
Trade creditors	<b>23,180</b>	-
Taxation	<b>8,505</b>	6,432
Director's current account (Note 15)	<b>10,933</b>	12,583
Accruals	<b>1,865</b>	1,865
	<u><b>50,525</b></u>	<u>24,798</u>
	<u><u><b>50,525</b></u></u>	<u><u>24,798</u></u>
<b>12. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Finance leases and hire purchase contracts	<b>13,811</b>	6,478
	<u><b>13,811</b></u>	<u>6,478</u>
	<u><u><b>13,811</b></u></u>	<u><u>6,478</u></u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	<b>6,042</b>	3,918
Repayable between one and five years	<b>13,811</b>	6,478
	<u><b>19,853</b></u>	<u>10,396</u>
	<u><u><b>19,853</b></u></u>	<u><u>10,396</u></u>
<b>13. Income Statement</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 July 2024	<b>103,129</b>	62,359
Profit for the financial year	<b>54,309</b>	40,770
	<u><b>157,438</b></u>	<u>103,129</u>
	<u><u><b>157,438</b></u></u>	<u><u>103,129</u></u>
<b>14. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>15. Director's remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>44,522</b>	40,999
	<u><b>44,522</b></u>	<u>40,999</u>
	<u><u><b>44,522</b></u></u>	<u><u>40,999</u></u>
<b>16. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>17. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board on 18 March 2026.		