

**ROBES4YOU Limited**  
**Unaudited Abridged Financial Statements**  
**for the Year Ended 30 June 2025**

## **ROBES4YOU Limited**

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## **ROBES4YOU Limited**

### **Directors and Other Information**

<b>Directors</b>	Emma Hanley Annette Hanley
<b>Company Secretary</b>	Annette Hanley
<b>Company Number</b>	723282
<b>Registered Office and Business Address</b>	Unit B13 South City Business Centre Tallaght Dublin 24
<b>Bankers</b>	Bank Of Ireland University Branch Montrose Dublin 4

**ROBES4YOU Limited**  
**Directors' Responsibilities Statement**  
**for the Year Ended 30 June 2025**

The directors made the following statement in respect of the unaudited financial statements:

**General responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have 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 directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgement and 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;
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business.

The Directors are 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 directors' report comply with the Companies Act 2014. They are 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.

**ROBES4YOU Limited**  
**Directors' Responsibilities Statement**  
**for the Year Ended 30 June 2025**

continued

**Directors' declaration on unaudited financial statements**

In relation to the financial statements comprising the Income Statement, the Statement of Financial Position, the Accounting Policies and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

Signed on behalf of the board

**Emma Haney**

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Emma Haney  
Director

**Annette Hanley**

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Annette Hanley  
Company Secretary

Date: 18 February 2026

**ROBES4YOU Limited**  
**Abridged Statement of Financial Position**  
**As At 30th June 2025**

	Notes	2025 €	2024 €
<b><u>Non-Current Assets</u></b>			
Tangible Assets		948	1,609
		948	1,609
<b><u>Current Assets</u></b>			
Stocks		2,150	2,450
Debtors		76,550	45,649
Cash and cash equivalents		42,231	84,637
		120,931	132,736
<b>Creditors amounts falling due within one year</b>	<b>4</b>	(43,663)	(64,483)
<b>Net Current Assets/(Liabilities)</b>		77,268	68,253
<b>Total Assets Less Current Liabilities</b>		78,216	69,862
<b>Creditors amounts falling due after more than one year</b>	<b>4</b>	(8,609)	(8,609)
<b>Net Assets/Liabilities</b>		69,607	61,253
<b><u>Capital &amp; Reserves</u></b>			
Called up Share Capital	<b>6</b>	100	100
Income Statement		69,507	61,153
Equity attributable to owners of the company		69,607	61,253

We, as Directors of ROBES4YOU Limited, state that:

(1) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(2) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(3) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)

(4) We 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 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.

(5) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

Approved by the board on 18 February 2026 and signed on its behalf by:

**Emma Haney**

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Emma Haney  
Director

**Annette Hanley**

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Annette Hanley  
Company Secretary

**ROBES4YOU Limited**  
**Statement of Changes in Equity**  
**As At 30th June 2025**

	<b>Share Capital</b>	<b>Retained Earnings</b>	<b>Total</b>
	€	€	€
<b>At 1 July 2023</b>	<u>100</u>	<u>25,801</u>	<u>25,901</u>
Profit/Loss for the year	<u>-</u>	<u>35,352</u>	<u>35,352</u>
<b>At 30 June 2024</b>	<u>100</u>	<u>61,153</u>	<u>61,253</u>
Profit/Loss for the year	<u>-</u>	<u>8,354</u>	<u>8,354</u>
<b>At 30 June 2025</b>	<u>100</u>	<u>69,507</u>	<u>69,607</u>

**ROBES4YOU Limited**  
**Notes to the Abridged Financial Statements**  
**for the Year Ended 30 June 2025**

**1 General Information**

ROBES4YOU Limited is a company limited by shares incorporated in the Republic of Ireland.

**2 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 year ended 30 June 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) issued by the Financial Reporting Council.

**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 value, as explained in the accounting policies below. Historical cost is generally based on fair value of 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.

**Cash flow statement**

The company has availed of the exemption in FRS 102 from the requirement to produce a Statement of Cash Flows because it is classed 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 fixed assets and depreciation**

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

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.

**ROBES4YOU Limited**  
**Notes to the Abridged Financial Statements**  
**for the Year Ended 30 June 2025**

continued

**Stocks**

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated as 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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less. In the Statement of Financial Position bank overdrafts are shown within Creditors.

**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 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 year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

**Government Grants**

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

**ROBES4YOU Limited**  
**Notes to the Abridged Financial Statements**  
**for the Year Ended 30 June 2025**

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**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items 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 Income Statement.

**3 Employees and Remuneration**

**Number of employees**

The average number of persons employed (including executive directors) during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Staff	3	3
Directors	1	1
	<u>4</u>	<u>4</u>

The staff salaries (inclusive of directors' salaries) comprise:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	145,343	103,391
Social welfare costs	8,603	6,689
	<u>153,946</u>	<u>110,080</u>

**4 Creditors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Included in creditors:</b>		
<b>Amounts falling due within one year</b>		
Taxation (Note 5)	<u>1,668</u>	<u>3,966</u>

**ROBES4YOU Limited**  
**Notes to the Abridged Financial Statements**  
**for the Year Ended 30 June 2025**

continued

5 Taxation	2025	2024
	€	€
<b>Debtors:</b>		
Value Added Tax	-	4,817
Corporation Tax	1,807	-
	1,807	4,817
<b>Creditors:</b>		
Corporation Tax	-	1,364
Value Added Tax	355	-
PAYE/PRSI/USC	1,313	2,602
	1,668	3,966

6 Share Capital			2025	2024
Description	Number of shares	Value of units	€	€
<b>Authorised</b>				
Ordinary Share	100,000	€1.00 each	100,000	100,000
			100,000	100,000
<b>Allotted, called up and fully paid</b>				
Ordinary Share	100	€1.00 each	100	100
			100	100

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number held at	
		30/06/25	30/06/24
Emma Hanley	€1.00 Ordinary Shares	50	50
Annette Hanley	€1.00 Ordinary Shares	50	50
		100	100

**ROBES4YOU Limited**  
**Notes to the Abridged Financial Statements**  
**for the Year Ended 30 June 2025**

continued

<b>8 Directors' Remuneration</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	60,233	37,431
<b>9 Directors' Transactions</b>	<b>2025</b>	<b>2024</b>
The following amounts are repayable to the directors:	€	€
Emma Hanley	8,609	8,609
	8,609	8,609

**10 Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 18 February 2026.