

Company registration number: **374508**

ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Unaudited Financial Statements

for the period ended 31 March 2025

Draft

ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Unaudited Financial Statements

Period ended 31 March 2025

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ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Directors and Other Information

Period ended 31 March 2025

Director

Raymond O Reilly

Company secretary

Laura O Reilly

Accountant

Siobhan Matthews-McCabe

kiffa
crosserlough
cavan
Cavan
A82K8W8
Ireland

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ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Director's Report

Period ended 31 March 2025

The director presents the report and the unaudited financial statements of the company for the period from 1 January 2024 to 31 March 2025.

DIRECTORS

The director who served the company during the period was as follows:

Raymond O Reilly

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

DIVIDENDS

During the period the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 31 March 2025, had no interests in shares in, or debentures of, the company.

ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Report to the director on the preparation of the unaudited statutory financial statements of ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Period ended 31 March 2025

As described on the balance sheet, the Board of Directors of ROR ARCHITECTURAL PLANNING AND DESIGN LTD are responsible for the preparation of the financial statements for the period ended 31 March 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Siobhan Matthews-McCabe

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Cavan
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Ireland

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ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Profit and Loss Account

Period ended 31 March 2025

	Period from 1 Jan 2024 to 31 Mar 2025	Year to 31 Dec 2024
	€	€
Turnover	9,328	10,145
Cost of raw materials and consumables	(1,160)	(2,543)
Other expenses	(6,858)	(6,370)
Profit	1,310	1,232

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ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Balance Sheet

31 March 2025

	31 Mar 2025	31 Dec 2024
	€	€
Current assets	14,558	-
Creditors: amounts falling due within one year	(7,837)	-
Net current assets	6,721	-
Accruals and deferred income	(1,230)	-
Net assets	5,491	-
Capital and reserves	5,491	-

I, as director of ROR ARCHITECTURAL PLANNING AND DESIGN LTD state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- I acknowledge the obligations of the company 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the micro companies regime.

ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Balance Sheet (continued)

31 March 2025

These financial statements were approved by the board of directors and authorised for issue on 18 February 2026, and are signed on behalf of the board by:

Raymond O Reilly

Director

Company registration number: 374508

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ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Notes to the Financial Statements

Period ended 31 March 2025

1 General information

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

ROR ARCHITECTURAL PLANNING AND DESIGN LTD

Notes to the Financial Statements (continued)

Period ended 31 March 2025

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

	Period from 1 Jan 2024 to 31 Mar 2025	Year to 31 Dec 2024
	€	€
At start of period	4,081	(1,232)
Profit for the financial period	1,310	1,232
At end of period	<u>5,391</u>	<u>-</u>