

**Registration number 501343**

**ROSLYN ENGINEERING LIMITED**  
**ABRIDGED ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# **ROSLYN ENGINEERING LIMITED**

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**ROSLYN ENGINEERING LIMITED**

**DIRECTORS & OTHER INFORMATION**

**DIRECTORS** Paul Halligan  
Elizabeth Halligan

**SECRETARY** Paul Halligan

**COMPANY NUMBER** 501343

**REGISTERED OFFICE** Roslyn  
Aylwardstown  
Glenmore  
Co. Kilkenny

**ACCOUNTANTS** David Dore & Co.  
Chartered accountant & registered auditors  
7A Newgate Street  
Waterford

**BUSINESS ADDRESS** Roslyn  
Aylwardstown  
Glenmore  
Co. Kilkenny

**BANKERS** Bank Of Ireland  
Lisduggan  
Waterford

**ROSLYN ENGINEERING LIMITED  
DIRECTORS' REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

The directors present their report and the unaudited accounts for the year ended 30 June 2025.

**PRINCIPAL ACTIVITIES AND REVIEW OF THE BUSINESS**

The principal activity of the company is the provision of project management consultancy services primarily in the construction sector.

**DIVIDENDS**

The directors do not recommend payment of a final dividend.

**DIRECTORS' AND SECRETARY AND THEIR INTERESTS IN SHARES OF THE COMPANY**

The directors and secretary who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/06/25</b>	<b>30/06/24</b>
Paul Halligan	50	50
Elizabeth Halligan	50	50

The Directors are not required to retire by rotation

**ACCOUNTING RECORDS**

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper 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. The accounting records of the company are maintained at the Registered Office.

This report was approved by the Board on and signed on its behalf by

*Paul Halligan*  
.....  
**Paul Halligan**  
**Director**

*Elizabeth Halligan*  
.....  
**Elizabeth Halligan**  
**Director**

## **ROSLYN ENGINEERING LIMITED**

### **STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

#### **GENERAL RESPONSIBILITIES**

The directors are responsible for preparing the Annual 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 and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

#### **DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

In relation to the financial statements as set out on pages 5 to 11 :

- 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 they have made available to David Dore & Co., Chartered Accountants, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- 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 30th June 2025.

On behalf of the board

*Paul Halligan*  
.....  
**Paul Halligan**  
**Director**

*Elizabeth Halligan*  
.....  
**Elizabeth Halligan**  
**Director**

**Date:**

**ROSLYN ENGINEERING LIMITED**

**ABRIDGED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2025**

		<b>Continuing operations</b>	
		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
<b>Gross profit</b>		140,953	126,488
Administrative expenses		<u>(116,737)</u>	<u>(113,733)</u>
<b>Profit on ordinary activities before taxation</b>		24,216	12,755
Tax on profit on ordinary activities	<b>4</b>	<u>(3,384)</u>	<u>(2,058)</u>
<b>Profit for the financial year</b>	<b>11</b>	<u><u>20,832</u></u>	<u><u>10,697</u></u>

All of the activities of the company are classed as continuing.

There are no recognised gains or losses other than the profit or loss for the above two financial years.

**ROSLYN ENGINEERING LIMITED****ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

		2025		2024	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6		12,015		17,649
<b>Current assets</b>					
Stocks and Work in Progress	7	17,588		10,002	
Debtors	8	2,594		895	
Cash at bank and in hand		56,337		39,404	
		<u>76,519</u>		<u>50,301</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(22,265)</u>		<u>(22,513)</u>	
<b>Net current assets</b>			<u>54,254</u>		<u>27,788</u>
<b>Total assets less current liabilities</b>			<u>66,269</u>		<u>45,437</u>
<b>Net assets</b>			<u>66,269</u>		<u>45,437</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Profit and loss account	11		66,169		45,337
<b>Equity shareholders' funds</b>	12		<u>66,269</u>		<u>45,437</u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The abridged accounts were approved by the Board on and signed on its behalf by

*Paul Halligan*  
**Paul Halligan**  
Director

*Elizabeth Halligan*  
**Elizabeth Halligan**  
Director

The notes on pages 6 to 11 form an integral part of these financial statements.

**ROSLYN ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1. Statement of 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.

**1.1. Basis of preparation**

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

**1.2. Turnover policy**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Office equipment	-	15 % Straight Line
Motor vehicles	-	25 % Straight Line

**1.4. Stock and work in progress**

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing.

**1.5. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**ROSLYN ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

..... continued

**1.6. Financial instruments**

Financial instruments are classified and accounted for, according to the substance of contractual arrangement, as either financial assets, financial liabilities or equity instruments, as defined in FRS 25, Financial Instruments: Disclosure and Presentation. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**2. Operating profit**

	<b>2025</b>	<b>2024</b>
	€	€
Operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>5,634</u>	<u>5,634</u>

**3. Employees**

**Number of employees**

The average monthly numbers of employees (including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Administration	<u>2</u>	<u>2</u>

**Employment costs**

	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	<u>99,472</u>	<u>92,260</u>
	<u>99,472</u>	<u>92,260</u>

**3.1. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	<u>91,841</u>	<u>84,234</u>

**ROSLYN ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

..... continued

**4. Tax on profit on ordinary activities**

<b>Analysis of charge in period</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation tax	3,384	2,058
	<u>          </u>	<u>          </u>

**5. Dividends**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Dividends paid during the year	-	6,668
	<u>          </u>	<u>          </u>

**ROSLYN ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

..... continued

**6. Tangible assets**

	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 July 2024	3,699	26,179	29,878
At 30 June 2025	<u>3,699</u>	<u>26,179</u>	<u>29,878</u>
<b>Depreciation</b>			
At 1 July 2024	2,196	10,033	12,229
Charge for the year	398	5,236	5,634
At 30 June 2025	<u>2,594</u>	<u>15,269</u>	<u>17,863</u>
<b>Net book values</b>			
At 30 June 2025	<u><u>1,105</u></u>	<u><u>10,910</u></u>	<u><u>12,015</u></u>

	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 July 2023	3,699	23,984	27,683
Additions	-	2,195	2,195
At 30 June 2024	<u>3,699</u>	<u>26,179</u>	<u>29,878</u>
<b>Depreciation</b>			
At 1 July 2023	1,798	4,797	6,595
Charge for the year	398	5,236	5,634
At 30 June 2024	<u>2,196</u>	<u>10,033</u>	<u>12,229</u>
<b>Net book values</b>			
At 30 June 2024	<u><u>1,503</u></u>	<u><u>16,146</u></u>	<u><u>17,649</u></u>

**ROSLYN ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

..... continued

<b>7. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Work in progress	<u>17,588</u>	<u>10,002</u>
<b>8. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Prepayments and accrued income	<u>2,594</u>	<u>895</u>
<b>9. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
<i>Loans &amp; other borrowings</i>		
Bank loan	-	3,333
<i>Other creditors</i>		
Directors' accounts	3,955	5,976
Accruals	2,251	1,925
<i>Taxation creditors</i>		
Corporation tax	3,281	2,059
Paye/Prsi	6,877	5,087
Value added tax	5,901	4,133
	<u>22,265</u>	<u>22,513</u>

**ROSLYN ENGINEERING LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

..... continued

**10. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </u>

**11. Reserves**

	<b>Total</b>
	€
<b>At 1 July 2024</b>	45,337
Profit for the year	20,832
	<u>          </u>
<b>At 30 June 2025</b>	<u>66,169</u>

**12. Reconciliation of movements in shareholders' funds**

	<b>2025</b>	<b>2024</b>
	€	€
Surplus for the year	20,832	10,697
Dividends	-	(6,668)
	<u>          </u>	<u>          </u>
Opening shareholders' funds	45,437	41,408
	<u>          </u>	<u>          </u>
Closing shareholders' funds	<u>66,269</u>	<u>45,437</u>

**13. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**14. Approval of financial statements**

The board of directors approved these financial statements for issue on the 4th March 2026 .