

ROCKFINCH LIMITED

ABRIDGED FINANCIAL STATEMENTS

	<u>PAGE</u>
DIRECTORS AND OTHER INFORMATION	2
STATEMENT OF DIRECTORS RESPONSIBILITIES	3
DIRECTORS DECLARATION ON UNAUDITED FINANCIAL STATEMENTS	4
ACCOUNTING POLICIES	5
BALANCE SHEET	6 - 7
NOTES TO THE FINANCIAL STATEMENTS	8 - 9

ROCKFINCH COMPANY LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS	Claire Cunningham Aileen Cunningham
SECRETARY	Claire Cunningham
BANKERS	AIB. 140 Drumcondra Road Lower Dublin 9.
REGISTERED OFFICE	16 St. Malachy's Road, Glasnevin Dublin 9.
ACCOUNTANTS	L. Dempsey & Company, Chartered Certified Accountants, 18 Inns Court, Winetavern Street, Dublin 8.
C.R.O.	321297

ROCKFINCH LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES

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 for the profit and loss for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;**
- make judgments and estimates that are reasonable and prudent;**
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
- 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 books of account which disclose with reasonable accuracy, at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 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.

ROCKFINCH LIMITED

ACCOUNTING POLICIES

1. HISTORICAL COST CONVENTION

The Financial Statements have been prepared under the historical cost convention.

2. TANGIBLE ASSETS

Tangible assets are stated at cost less accumulated depreciation.

3. Depreciation

Depreciation is provided to write off the cost of tangible assets evenly over the period of their expected useful lives.

The rates of equipment currently in use are as follows;

Equipment	33.3% straight line
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4. SALES

Sales represents the invoiced value of production services during the year net of V.A.T.

5. Pensions

Pension benefits are met by payments to a defined contribution pension Fund. Contributions are charged to the profit and loss account in the year they fall due. The Assets are held separately from those of the company in an independently administered Fund.

ROCKFINCH LIMITED

BALANCE SHEET

AS AT

31 DECEMBER 2025

	<u>Notes</u>	<u>2025</u> €	<u>2024</u> €
<u>TANGIBLE ASSETS</u>			
Fixed assets	2	-	-
<u>CURRENT ASSETS</u>			
Debtors		-	1307
Bank		<u>6751</u>	<u>3338</u>
		<u>6751</u>	<u>4645</u>
<u>CREDITORS(amounts falling due within 1 year)</u>	1	<u>13851</u>	<u>11292</u>
<u>NET CURRENT (LIABILITIES)/ASSETS</u>		<u>(7100)</u>	<u>(6647)</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		€ <u>(7100)</u>	€ <u>(6647)</u>
<u>CAPITAL AND RESERVES</u>			
Called up Share Capital	3	15	15
Profit and Loss Account		<u>(7115)</u>	<u>(6662)</u>
		€ <u>(7100)</u>	€ <u>(6647)</u>

ROCKFINCH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

1. <u>Creditors (amounts falling due within 1 year)</u>	<u>2025</u>	<u>2024</u>
	€	€
Trade creditors and accruals	4399	3338
Taxation and social welfare	1662	164
Directors loan account	<u>7790</u>	<u>7790</u>
	<u>13851</u>	<u>11292</u>
2. <u>Tangible Assets</u>		
	Office	
<u>Cost</u>	<u>Equipment</u>	<u>Total</u>
	€	€
At 1 January 2025	8599	8599
Disposals	-	-
Additions	<u>-</u>	<u>-</u>
At 31 December 2025	<u>8599</u>	<u>8599</u>
<u>Accumulated Depreciation</u>		
At 1 January 2024	8599	8599
Disposals	-	-
Charge for year	<u>-</u>	<u>-</u>
At 31 December 2024	<u>8599</u>	<u>8599</u>
<u>Net Book Value</u>		
At 31 December 2025	€ -	€ -
At 31 December 2024	€ -	€ -
<u>In respect of the previous year</u>		
<u>Fixed Assets</u>		
	Equipment	Total
<u>Cost</u>	<u>Equipment</u>	<u>Total</u>
	€	€
At 1 January 2024	8599	8599
Disposals	-	-
Additions	<u>-</u>	<u>-</u>
At 31 December 2024	<u>8599</u>	<u>8599</u>
<u>Accumulated Depreciation</u>		
At 1 January 2024	8599	8599
Disposals	-	-
Charge for year	<u>-</u>	<u>-</u>
At 31 December 2024	<u>8599</u>	<u>8599</u>
<u>Net Book Value</u>		
At 31 December 2024	€ -	€ -

ROCKFINCH LIMITED

NOTES TO THE FINANCIAL STATEMENTS

3. Share Capital

Authorised equity

1,000,000 Ordinary Shares of €1.27 each 1,270,000

Allotted, called up and fully paid equity

12 Ordinary Shares of €1 each 15

4. Turnover

All turnover derives from activities carried on in the Republic of Ireland and comprises services provided as makers of documentaries and educational programs.

5. Employees

The average number of employees during the year was one.

	<u>2025</u>	<u>2024</u>
Director	<u>1</u>	<u>1</u>

6. Pension Information

The company operates an externally funded defined contribution pension Scheme. The assets of the scheme are vested in independent trustees for the sole benefit of the relevant employees.

7. Approval of Financial Statements

The financial statements were approved by the directors on 15th January 2026.