

Company Number: 158720

Rockfort Eggs Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Rockfort Eggs Limited
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Rockfort Eggs Limited
DIRECTORS AND OTHER INFORMATION

Directors	Adrienne McGuinness Patricia McGuinness
Company Secretary	Adrienne McGuinness
Company Number	158720
Registered Office and Business Address	Formil Drumacrib Castleblayney Co. Monaghan
Accountants	FLC Frank Lynch & Co. Chartered Certified Accountants "Avoca House" 28-31 Seatown Place Dundalk Co. Louth

Rockfort Eggs Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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 regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that 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 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds 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 they have made available to FLC Frank Lynch & Co., (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

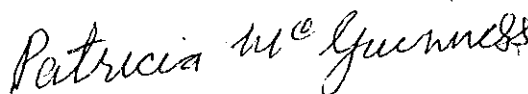
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board



Adrienne McGuinness
Director

25 November 2025



Patricia McGuinness
Director

25 November 2025

Rockfort Eggs Limited
BALANCE SHEET
as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>2,106,400</u>	<u>1,995,416</u>
Current Assets			
Stocks	7	29,830	245,260
Debtors	8	296,144	296,384
Cash and cash equivalents		<u>2,123,132</u>	<u>1,160,752</u>
		<u>2,449,106</u>	<u>1,702,396</u>
Creditors: amounts falling due within one year	9	<u>(326,089)</u>	<u>(308,890)</u>
Net Current Assets		<u>2,123,017</u>	<u>1,393,506</u>
Total Assets less Current Liabilities		4,229,417	3,388,922
amounts falling due after more than one year	10	(16,706)	(20,715)
Provisions for liabilities	11	<u>(148,912)</u>	<u>(139,369)</u>
Net Assets		<u><u>4,063,799</u></u>	<u><u>3,228,838</u></u>
Capital and Reserves			
Called up share capital presented as equity		12,697	12,697
Retained earnings		<u>4,051,102</u>	<u>3,216,141</u>
Equity attributable to owners of the company		<u><u>4,063,799</u></u>	<u><u>3,228,838</u></u>

Rockfort Eggs Limited
BALANCE SHEET

as at 31 March 2025

We as Directors of Rockfort Eggs Limited, state that -

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

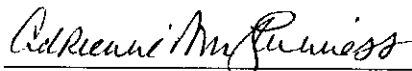
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

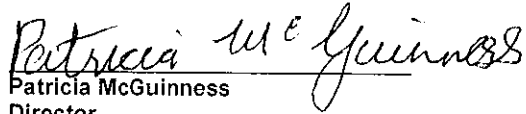
(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a 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 25 November 2025 and signed on its behalf by:



Adrienne McGuinness
Director



Patricia McGuinness
Director

Rockfort Eggs Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	12,697	2,759,427	2,772,124
Profit for the financial year	-	456,714	456,714
At 31 March 2024	12,697	3,216,141	3,228,838
Profit for the financial year	-	834,961	834,961
At 31 March 2025	12,697	4,051,102	4,063,799

Rockfort Eggs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Rockfort Eggs Limited is a company limited by shares incorporated in Ireland

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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 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 United Kingdom and the 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 values, as explained in the accounting policies below. 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 Cash Flow Statement 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:

Land and buildings freehold	-	Not being depreciated
Plant and machinery	-	20% Straight Line/Reducing Balance
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	20% Reducing Balance

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.

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 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.

Rockfort Eggs Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Government grants

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that 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 Profit and Loss Account.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	29,681	20,908
(Profit)/loss on disposal of tangible assets	(7,899)	1,290
Profit on foreign currencies	-	(78)
	<u> </u>	<u> </u>

Rockfort Eggs Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2024 - 7).

	2025 Number	2024 Number
Administration	2	2
Distribution	5	5
	<u>7</u>	<u>7</u>

5. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>113,328</u>	<u>64,175</u>
Deferred tax:		
Origination and reversal of timing differences	<u>9,543</u>	<u>45,073</u>
Total deferred tax	<u>9,543</u>	<u>45,073</u>
Tax on profit (Note 5 (b))	<u>122,871</u>	<u>109,248</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 Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>957,832</u>	<u>565,962</u>
Profit before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 12.50% (2024 - 12.50%)	119,729	70,745
Effects of:		
Capital allowances for period in excess of depreciation	(5,864)	(6,104)
Deferred tax	9,543	45,073
Loss on disposal	-	1,290
Grants amortised	(501)	(501)
Balancing charge	951	(1,255)
Profit on Disposal	(987)	-
Total tax charge for the financial year (Note 5 (a))	<u>122,871</u>	<u>109,248</u>

Rockfort Eggs Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. Tangible assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 April 2024	1,905,217	1,412,562	16,719	105,357	3,439,855
Additions	80,777	21,608	599	51,854	154,838
Disposals	-	-	-	(20,897)	(20,897)
At 31 March 2025	<u>1,985,994</u>	<u>1,434,170</u>	<u>17,318</u>	<u>136,314</u>	<u>3,573,796</u>
Depreciation					
At 1 April 2024	-	1,342,539	15,570	86,330	1,444,439
Charge for the financial year	-	22,959	341	10,390	33,690
On disposals	-	-	-	(10,733)	(10,733)
At 31 March 2025	<u>-</u>	<u>1,365,498</u>	<u>15,911</u>	<u>85,987</u>	<u>1,467,396</u>
Net book value					
At 31 March 2025	<u><u>1,985,994</u></u>	<u><u>68,672</u></u>	<u><u>1,407</u></u>	<u><u>50,327</u></u>	<u><u>2,106,400</u></u>
At 31 March 2024	<u><u>1,905,217</u></u>	<u><u>70,023</u></u>	<u><u>1,149</u></u>	<u><u>19,027</u></u>	<u><u>1,995,416</u></u>

7. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	<u>29,830</u>	<u>245,260</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025	2024
	€	€
Trade debtors	6,301	892
Amounts owed by connected parties (Note 14)	277,584	284,157
Other debtors	1,205	1,205
Prepayments	11,054	10,130
	<u>296,144</u>	<u>296,384</u>

9. Creditors

Amounts falling due within one year	2025	2024
	€	€
Trade creditors	130,074	148,432
Taxation	100,329	97,830
Directors' current accounts (Note 13)	5,562	8,110
Other creditors	1,269	1,559
Accruals	88,855	52,959
	<u>326,089</u>	<u>308,890</u>

10. Creditors

Amounts falling due after more than one year	2025	2024
	€	€
Government grants	<u>16,706</u>	<u>20,715</u>

Rockfort Eggs Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

11. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Capital allowances	Total	Total
	€	2025 €	2024 €
At financial year start	139,369	139,369	133,736
Utilised during the financial year	9,543	9,543	5,633
At financial year end	148,912	148,912	139,369

12. Income Statement

	2025 €	2024 €
At 1 April 2024	3,216,141	2,759,427
Profit for the financial year	834,961	456,714
At 31 March 2025	4,051,102	3,216,141

13. Directors' transactions

The following amounts are repayable to the directors:

	2025 €	2024 €
Adrienne McGuinness	2,476	5,024
Patricia McGuinness	3,086	3,086
	5,562	8,110

14. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Nest Box Egg Limited	277,584	(6,573)	284,157	362,970

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 November 2025.