

Company Number: 693040

**Rochemoyle Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# **Rochemoyle Limited**

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**Rochemoyle Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	John Roche
<b>Company Secretary</b>	Philip Roche
<b>Company Number</b>	693040
<b>Registered Office and Business Address</b>	Moyle Carlow Ireland
<b>Accountants</b>	McDonnell Maher & Co Chartered Accountants Market Square Bagenalstown Carlow
<b>Bankers</b>	Allied Irish Banks 36-37 Tullow Street Co. Carlow

# **Rochemoyle Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

**Signed on behalf of the board**

**John Roche**  
**Director**

**5 January 2026**

**Rochemoyle Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Rochemoyle Limited**  
**for the financial year ended 30 April 2025**

In accordance with the engagement letter dated 24 November 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Rochemoyle Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Rochemoyle Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Rochemoyle Limited. You consider that Rochemoyle Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Rochemoyle Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**MCDONNELL MAHER & CO**

Chartered Accountants  
Market Square  
Bagenalstown  
Carlow

**5 January 2026**

# Rochemoyle Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	547,717	401,137
<b>Current Assets</b>			
Stocks	7	50,000	-
Debtors	8	513,594	581,022
Cash at bank and in hand		260,159	130,789
		823,753	711,811
<b>Creditors: amounts falling due within one year</b>	9	(360,797)	(232,921)
<b>Net Current Assets</b>		462,956	478,890
<b>Total Assets less Current Liabilities</b>		1,010,673	880,027
<b>Creditors:</b> amounts falling due after more than one year	10	(170,785)	(190,907)
<b>Net Assets</b>		839,888	689,120
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		839,788	689,020
<b>Shareholders' Funds</b>		839,888	689,120

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Rochemoyle 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) I 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 5 January 2026 and signed on its behalf by:**

**John Roche**  
Director

**Rochemoyle Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	437,836	437,936
Profit for the financial year	-	251,184	251,184
<b>At 30 April 2024</b>	100	689,020	689,120
Profit for the financial year	-	150,768	150,768
<b>At 30 April 2025</b>	<b>100</b>	<b>839,788</b>	<b>839,888</b>

# Rochemoyle Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Rochemoyle Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 693040. The registered office of the company is Moyle, Carlow, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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" Section 1A, 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 and Section 1A of FRS 102.

#### 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	-
Plant and machinery	- 12.5% Straight line
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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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.

# Rochemoyle Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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.

### 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 the 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 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.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>83,265</b>	61,353
(Profit) on disposal of tangible assets	<b>(4,192)</b>	(4,600)
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>20,473</b>	15,278
	<u><u>          </u></u>	<u><u>          </u></u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 35, (2024 - 31).

	<b>2025</b>	2024
	Number	Number
Director	<b>1</b>	1
Employees	<b>34</b>	30
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>35</b>	31
	<u><u>          </u></u>	<u><u>          </u></u>

## Rochemoyle Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 May 2024	-	157,406	41,829	291,587	490,822
Additions	50,357	94,552	15,865	98,417	259,191
Disposals	-	-	(33,538)	-	(33,538)
At 30 April 2025	<u>50,357</u>	<u>251,958</u>	<u>24,156</u>	<u>390,004</u>	<u>716,475</u>
<b>Depreciation</b>					
At 1 May 2024	-	28,860	6,395	54,430	89,685
Charge for the financial year	-	31,495	3,020	48,750	83,265
On disposals	-	-	(4,192)	-	(4,192)
At 30 April 2025	<u>-</u>	<u>60,355</u>	<u>5,223</u>	<u>103,180</u>	<u>168,758</u>
<b>Net book value</b>					
At 30 April 2025	<u><u>50,357</u></u>	<u><u>191,603</u></u>	<u><u>18,933</u></u>	<u><u>286,824</u></u>	<u><u>547,717</u></u>
At 30 April 2024	<u><u>-</u></u>	<u><u>128,546</u></u>	<u><u>35,434</u></u>	<u><u>237,157</u></u>	<u><u>401,137</u></u>
<b>7. Stocks</b>				<b>2025</b>	<b>2024</b>
				€	€
Work in progress				<u><u>50,000</u></u>	<u>-</u>
The replacement cost of stock did not differ significantly from the figures shown.					
<b>8. Debtors</b>				<b>2025</b>	<b>2024</b>
				€	€
Trade debtors				<b>240,218</b>	319,981
Taxation				<b>272,876</b>	253,920
Prepayments				<b>500</b>	7,121
				<u><u>513,594</u></u>	<u>581,022</u>
<b>9. Creditors</b>				<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>				€	€
Amounts owed to credit institutions				<b>12,444</b>	12,301
Net obligations under finance leases and hire purchase contracts				<b>81,412</b>	65,022
Trade creditors				<b>212,895</b>	100,083
Taxation				<b>15,881</b>	18,658
Director's current account (Note 13)				<b>19,367</b>	19,697
Other creditors				<b>14,798</b>	13,160
Accruals				<b>4,000</b>	4,000
				<u><u>360,797</u></u>	<u>232,921</u>

# Rochemoyle Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	45,113	57,699
Finance leases and hire purchase contracts	125,672	133,208
	<u>170,785</u>	<u>190,907</u>
<b>Loans</b>		
Repayable in one year or less, or on demand	12,444	12,301
Repayable between one and two years	12,444	12,301
Repayable between two and five years	32,669	45,398
	<u>57,557</u>	<u>70,000</u>
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	81,412	65,022
Repayable between one and five years	125,672	133,208
	<u>207,084</u>	<u>198,230</u>
<b>11. Profit and loss account</b>		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 May 2024	689,020	437,836
Profit for the financial year	150,768	251,184
	<u>839,788</u>	<u>689,020</u>
At 30 April 2025	<u>839,788</u>	<u>689,020</u>
<b>12. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
<b>13. Director's remuneration and transactions</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	67,384	68,680
	<u>67,384</u>	<u>68,680</u>
The following amounts are repayable to the director:		
	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
John Roche	19,367	19,697
	<u>19,367</u>	<u>19,697</u>
<b>14. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>15. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board on 5 January 2026.		