

Vin Rock Investments Limited
Directors' Report and Unaudited Abridged
Financial Statements for the financial year ended
31 May 2025

Vin Rock Investments Limited

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Vin Rock Investments Limited
DIRECTORS AND OTHER INFORMATION

Director	Robert Burke
Company Secretary	Joe Walsh
Company Number	665863
Registered Office and Business Address	38 Grand Canal Street Upper Dublin 4 D04 A344
Bankers	Bank of Ireland Lower Baggot Street Dublin 2 Ireland

Vin Rock Investments Limited

BALANCE SHEET

as at 31 May 2025

	2025	2024
	€	€
Fixed assets	<u>696,010</u>	<u>696,010</u>
Current assets	-	2,910
Creditors: amounts falling due within one year	<u>(698,791)</u>	<u>(700,099)</u>
Net Current Liabilities	<u>(698,791)</u>	<u>(697,189)</u>
Total Assets less Current Liabilities	(2,781)	(1,179)
Accruals and deferred income	-	(1,500)
Net Assets	<u><u>(2,781)</u></u>	<u><u>(2,697)</u></u>
Capital and Reserves		
Called up share capital presented as equity	100	100
Retained earnings	<u>(2,881)</u>	<u>(2,779)</u>
Shareholders' Funds	<u><u>(2,781)</u></u>	<u><u>(2,679)</u></u>

I, the director of Vin Rock Investments Limited state that:

- (a) These financial statements have been prepared in accordance with the micro companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014"
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- (d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- (e) 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 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
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

Approved by the board on 3 March 2026 and signed on its behalf by:

Robert Burke
Director

Vin Rock Investments Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Vin Rock Investments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 665863. The registered office of the company is 38 Grand Canal Street Upper, Dublin 4, D04 A344 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Investments

Investments are initially recorded at cost and are subsequently stated at cost less any amortisation and impairment losses.

Any investments carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Turnover

Turnover comprises the invoiced value of services provided by the company exclusive of VAT.

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:

Property	-	0% Straight line
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Vin Rock Investments Limited

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for the financial year ended 31 May 2025

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.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Income Statement

	2025	2024
	€	€
(Loss) / Profit brought forward	(2,779)	(1,219)
Loss for the financial year	(102)	(1,560)
Loss carried forward	<u>(2,881)</u>	<u>(2,779)</u>

4. Parent and Ultimate Parent Company

The company regards Joe Walsh Accountants Limited as its parent company. The address of Joe Walsh Accountants Limited is 38 Grand Canal Street Upper Dublin 4.

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 March 2026.