

Rotolink Limited

Directors' Report and Unaudited Financial Statements

for the financial year ended 8 May 2024

Draft
Final Adjustment

Rotolink Limited

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Rotolink Limited
DIRECTORS AND OTHER INFORMATION

Directors	Dominique Jaffre Eric Courtial
Company Secretary	Eric Courtial
Company Number	660332
Registered Office and Business Address	Pod 2, The Old Station House, 15A Main Street Blackrock Dublin A94 T8P8 Ireland
Accountants	Neotora Pod 2, The Old Station House, Main Street Blackrock Dundalk A94 T8P8 Ireland
Bankers	Fire Financial Services Limited The Observatory, 7-11 Sir John Rogerson's Quay, Dublin 2

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Rotolink Limited
DIRECTORS' REPORT
for the financial year ended 8 May 2024

The directors present their report and the unaudited financial statements for the financial year ended 8 May 2024.

Results and Dividends

The loss for the financial year amounted to €(984) (2023 - €(973)).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €6,081 (2023 - €1,081) and liabilities of €9,695 (2023 - €3,711). The net liabilities of the company have increased by €984.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Dominique Jaffre
Eric Courtial

The secretary who served throughout the financial year was Eric Courtial.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 08/05/24	Number Held At 09/05/23
Dominique Jaffre	Ordinary	50	50
Eric Courtial	Ordinary	50	50
		100	100

There were no changes in shareholdings between 8 May 2024 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Pod 2, The Old Station House, 15A Main Street, Blackrock, Dublin, A94 T8P8.

Signed on behalf of the board

Dominique Jaffre
Director

Eric Courtial
Director

Date: _____

Rotolink Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 8 May 2024

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 the 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", applying Section 1A of that Standard, 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 Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity 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 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 8 May 2024.

Signed on behalf of the board

Dominique Jaffre
Director

Eric Courtial
Director

Date: _____

Rotolink Limited
PROFIT AND LOSS ACCOUNT
for the financial year ended 8 May 2024

Notes	2024 €	2023 €
Administrative expenses	(984)	(973)
Loss before taxation	(984)	(973)
Tax on loss	-	-
Loss for the financial year	(984)	(973)
Total comprehensive income	(984)	(973)

Approved by the board on 3 January 2024 and signed on its behalf by:

Dominique Jaffre
Director

Eric Courtial
Director

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BALANCE SHEET

as at 8 May 2024

	Notes	2024 €	2023 €
Current Assets			
Debtors	4	100	100
Cash and cash equivalents		5,981	981
		<u>6,081</u>	<u>1,081</u>
Creditors: amounts falling due within one year	5	(9,695)	(3,711)
Net Current Liabilities		(3,614)	(2,630)
Total Assets less Current Liabilities		(3,614)	(2,630)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(3,714)	(2,730)
Equity attributable to owners of the company		(3,614)	(2,630)

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.

We as Directors of Rotolink 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.

Approved by the board on 3 January 2024 and signed on its behalf by:

Dominique Jaffre
 Director

Eric Courtial
 Director

Rotolink Limited
STATEMENT OF CHANGES IN EQUITY
as at 8 May 2024

	Called up share capital €	Retained earnings €	Total €
At 9 May 2022	100	(1,757)	(1,657)
Loss for the financial year	-	(973)	(973)
At 8 May 2023	100	(2,730)	(2,630)
Loss for the financial year	-	(984)	(984)
At 8 May 2024	100	(3,714)	(3,614)

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 8 May 2024

1. General Information

Rotolink Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 660332. The registered office of the company is Pod 2, The Old Station House, 15A Main Street, Blackrock, Dublin, A94 T8P8, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 8 May 2024 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.

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.

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.

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.

Ordinary share capital

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

Rotolink Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 8 May 2024

3. Employees

There were no employees in the company for either year ended 8 May 2023 or 2022.

4. Debtors

	2024	2023
	€	€

Called up share capital not paid	100	100
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5. Creditors

	2024	2023
	€	€

Amounts falling due within one year		
Directors' current accounts (Note 7)	2,000	2,000
Other creditors	6,711	-
Accruals	984	1,711
	9,695	3,711

6. Capital commitments

The company had no material capital commitments at the financial year-ended 8 May 2024.

7. Directors' transactions

The following amounts are repayable to the directors:

	2024	2023
	€	€
Eric Courtial	2,000	2,000

8. Post-Balance Sheet Events

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

9. Approval of financial statements

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

ROTOLINK LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 8 MAY 2024

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS TRADING STATEMENT for the financial year ended 8 May 2024

	Schedule	2024 €	2023 €
Overhead expenses	1	<u>(984)</u>	<u>(973)</u>
Net loss		<u><u>(984)</u></u>	<u><u>(973)</u></u>

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 1 : OVERHEAD EXPENSES for the financial year ended 8 May 2024

	2024 €	2023 €
Administration Expenses		
Accountancy Fees	984	-
Auditor's remuneration	-	973
	<u>984</u>	<u>973</u>

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ACCOUNTS STATUS

Rotolink Limited Financial Statements 8th May 2024

Task	Staff	Status	Completed	Narration
Books Requested	Patrick Rushe	Completed	07/01/2025	
Books Received	Patrick Rushe	Completed	07/01/2025	
Draft TB	Patrick Rushe	Completed	07/01/2025	
Partner Review	Patrick Rushe	Completed	07/01/2025	
Adjustments	Patrick Rushe	Completed	07/01/2025	
Adjusted Profit Comp	Patrick Rushe	Completed	07/01/2025	
Final Adjustment	Patrick Rushe	Completed	07/01/2025	
Ready for Signing		Not Started		
Accounts Filed		Not Started		
Closedown		Not Started		