

**VANROC ENTERPRISES LIMITED**  
**BALLINCLARE**  
**KNOCKBRIDGE**  
**DUNDALK**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28TH FEBRUARY 2025**

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**VANROC ENTERPRISES LIMITED**

**Company Information**

<b>Directors</b>	Eamonn Kirk Áine Kirk Emmett Kirk (Appointed 25th June 2025)
<b>Secretary</b>	Áine Kirk
<b>Company Number</b>	467246
<b>Registered Office</b>	Ballinclare Knockbridge Dundalk County Louth
<b>Accountants</b>	Anton Martin Limited t/a O'Connor Martin & Company Blackthorn Business Park Coes Road Dundalk County Louth
<b>Business Address</b>	Ballinclare Knockbridge Dundalk County Louth
<b>Bankers</b>	AIB Bank Clanbrassil Street Dundalk County Louth

## **VANROC ENTERPRISES LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and 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
- 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 as set out on pages 7 to 7:

- 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 judgments 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 O'Connor Martin & Co, the company's accounting records and provided all the information 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 year ended 28th February 2025.

#### **ON BEHALF OF THE BOARD**

**ÁINE KIRK**

**EMMETT KIRK**

**20th January 2026**

**VANROC ENTERPRISES LIMITED****BALANCE SHEET AS AT 28TH FEBRUARY 2025**

	Notes	€	2025 €	€	2024 €
<b><u>FIXED ASSETS</u></b>					
<b><u>CURRENT ASSETS</u></b>					
Debtors	2	2		2	
		<u>2</u>		<u>2</u>	
<b><u>NET CURRENT ASSETS</u></b>			2		2
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			<u>2</u>		<u>2</u>
<b><u>NET ASSETS</u></b>			<u>2</u>		<u>2</u>
<b><u>CAPITAL AND RESERVES</u></b>					
Called up share capital	3		2		2
<b><u>EQUITY SHAREHOLDERS' FUNDS</u></b>			<u>2</u>		<u>2</u>

**We, as Directors of Vanroc Enterprises 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 is complied with,
- (c) No notice under subsection (1) of Section 334 has in accordance with subsection(2) of that section been served on the company;
- (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 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 s.352 Companies Act 2014;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 s.353 Companies Act 2014.

**ON BEHALF OF THE BOARD:**

**ÁINE KIRK**  
**DIRECTOR**  
**DATE: 20TH JANUARY 2026**

**EMMETT KIRK**  
**DIRECTOR**  
**DATE: 20TH JANUARY 2026**

## **VANROC ENTERPRISES LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025**

#### **1. Accounting Policies**

Vanroc Enterprises Limited was established for the construction of houses. The company has yet to commence trading.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

The significant accounting policies adopted by the Company and applied consistently are as follows:

##### **1.1. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

##### **1.2. Trade and Other Debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

##### **1.3. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position

##### **1.4. Trade and Other Creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

..... continued

**1.5. Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

- (i) **Current Tax**  
Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.
- (ii) **Deferred Tax**  
Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

**1.6. Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

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 time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

**2. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Amounts falling due within one year:		
Other Debtors	<u>2</u>	<u>2</u>

# VANROC ENTERPRISES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025

..... continued

<b>3. Share Capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
2 Ordinary shares of €1 each	<u>2</u>	<u>2</u>
Equity interest	2	2
Non-equity interest	-	-
	<u>2</u>	<u>2</u>

### 4. Transactions with Directors

#### Loans by directors

The directors made the following loans to the company during the year.

<b>Name of Director</b>	<b>Áine Kirk</b>	<b>Eamonn Kirk</b>
Amount owed to director as at 1st March 2023	-	-
Advanced to director in year	-	-
Repaid by director in the year	-	-
	<u>-</u>	<u>-</u>
Amount owed to director as at 28th February 2025	-	-
	<u>-</u>	<u>-</u>
Maximum amount outstanding during the year	-	-
	<u>-</u>	<u>-</u>

### 5. Directors Interests

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary Shares</b>	
	<b>2025</b>	<b>2024</b>
Eamonn Kirk	-	1
Áine Kirk	2	1
	<u>2</u>	<u>2</u>