

**Rockids Ltd**

**Abridged Unaudited Financial Statements**

**for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025**

**Rockids Ltd**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Accountants' Report	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 11

## **Rockids Ltd**

# **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

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 period. 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", 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 period end date and of the profit or loss of the company for the financial period 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.

**Signed on behalf of the board**

**Mr Liam Ryan**  
**Director**

**11 March 2026**

**Ms Noreen Ryan**  
**Director**

**11 March 2026**

**Rockids Ltd****CHARTERED ACCOUNTANTS AND STATUTORY AUDIT FIRM  
REPORT****to the Board of Directors on the Compilation of the unaudited Abridged financial  
statements of Rockids Ltd  
for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025**

In accordance with the engagement letter 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 period from 31 July 2024 (date of incorporation) to 31 August 2025 as set out on pages 5 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity 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 Board of Directors of Rockids Ltd, as a body, 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 Board of Directors 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 Board of Directors, as a body, 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 period ended 31 August 2025 your duty to ensure that Rockids Ltd 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 Rockids Ltd. You consider that Rockids Ltd is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Rockids Ltd. 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.

**XEINADIN**

Chartered Accountants and Statutory Audit Firm  
23 Silver Street  
Nenagh  
Co. Tipperary

**11 March 2026**

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**Partners**  
Eoin Gallagher, Anne Hogan, William Lomasney,  
Mary McKeogh, Eoin Ryan.

Registered in Ireland - Company Number: 543732  
Directors: Derry Crowley, Sandra Clarke, Donal McCarthy, William Lomasney, Eoin Ryan, Mary McKeogh, Eoin Gallagher.  
The titles Partner and Director refer to employees of similar professional standing.  
Infinity Vision Limited is a subsidiary of Xeinadin Group Limited.  
Xeinadin is a trading name of Infinity Vision Limited. Infinity Vision Limited is regulated by Chartered Accountants Ireland and authorised by Chartered Accountants Ireland to carry on investment business.

**Rockids Ltd**  
**BALANCE SHEET**

as at 31 August 2025

	Notes	Aug 25 €
<b>Fixed Assets</b>		
Intangible assets	8	193,410
Tangible assets	9	56,132
<b>Fixed Assets</b>		<u>249,542</u>
<b>Current Assets</b>		
Cash and cash equivalents		101,445
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>(46,959)</u>
<b>Net Current Assets</b>		<u>54,486</u>
<b>Total Assets less Current Liabilities</b>		<u><u>304,028</u></u>
<b>Capital and Reserves</b>		
Called up share capital presented as equity	12	10,100
Share premium account	13	244,900
Retained earnings		49,028
<b>Equity attributable to owners of the company</b>		<u><u>304,028</u></u>

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 Rockids Ltd, 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 period and of its profit or loss for such a financial period 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 11 March 2026 and signed on its behalf by:**

**Mr Liam Ryan**  
**Director**

**Ms Noreen Ryan**  
**Director**

**Rockids Ltd**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 August 2025

	<b>Retained earnings</b>	<b>Share premium account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 30 July 2024</b>	-	244,900	244,900
Profit for the financial period	49,028	-	49,028
<b>At 31 August 2025</b>	<b>49,028</b>	<b>244,900</b>	<b>293,928</b>

## Rockids Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

### 1. General Information

Rockids Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 768983. The registered office of the company is Gortarush, Dundrum, Co. Tipperary which is also the principal place of business of the company. Child Day-care Activities 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 period ended 31 August 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 period, 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.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% 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.

#### 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.

**Rockids Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

**Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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.

**3. Period of financial statements**

The financial statements are for the 13 month 1 day period from 31 July 2024 (date of incorporation) to 31 August 2025.

**4. Statement on previous periods**

The company did not present financial statements for previous periods.

**5. Turnover**

The turnover for the financial period is analysed as follows:

	<b>Aug 25</b>
	<b>€</b>
<b>By Category:</b>	
Parent Fees	<b>85,735</b>
National Childcare Scheme	<b>159,537</b>
ECCE	<b>53,783</b>
Core Funding	<b>49,600</b>
AIM Level 7	<b>1,082</b>
	<hr/>
	<b>349,737</b>
	<hr/> <hr/>

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of the provision of childcare facilities.

**6. Operating profit**

**Aug 25**  
**€**

**Operating profit is stated after charging:**

Depreciation of tangible assets	<b>9,519</b>
Amortisation of goodwill	<b>21,490</b>
	<hr/> <hr/>

**Rockids Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

**7. Employees**

The average monthly number of employees, including directors, during the financial period was 11, (Jul 24 - 0).

	<b>Aug 25 Number</b>
Creche Staff	<b>11</b>

**8. Intangible assets**

	<b>Goodwill €</b>	<b>Total €</b>
<b>Cost</b>		
At 31 July 2024	-	-
Additions	214,900	214,900
	<u>214,900</u>	<u>214,900</u>
At 31 August 2025	214,900	214,900
	<u>21,490</u>	<u>21,490</u>
<b>Provision for diminution in value</b>		
Charge for financial period	21,490	21,490
	<u>21,490</u>	<u>21,490</u>
At 31 August 2025	21,490	21,490
	<u>193,410</u>	<u>193,410</u>
<b>Net book value</b>		
At 31 August 2025	<b>193,410</b>	<b>193,410</b>

**9. Tangible assets**

	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost</b>			
At 31 July 2024	-	-	-
Additions	48,151	17,500	65,651
	<u>48,151</u>	<u>17,500</u>	<u>65,651</u>
At 31 August 2025	48,151	17,500	65,651
	<u>6,019</u>	<u>3,500</u>	<u>9,519</u>
<b>Depreciation</b>			
At 31 July 2024	-	-	-
Charge for the financial period	6,019	3,500	9,519
	<u>6,019</u>	<u>3,500</u>	<u>9,519</u>
At 31 August 2025	6,019	3,500	9,519
	<u>42,132</u>	<u>14,000</u>	<u>56,132</u>
<b>Net book value</b>			
At 31 August 2025	<b>42,132</b>	<b>14,000</b>	<b>56,132</b>

**10. Creditors  
Amounts falling due within one year**

	<b>Aug 25 €</b>
Taxation	<b>14,523</b>
Directors' current accounts (Note 15)	<b>25,263</b>
Accruals	<b>7,173</b>
	<u>46,959</u>

**Rockids Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

<b>11. Taxation</b>	<b>Aug 25</b>
	<b>€</b>
<b>Creditors:</b>	
Corporation tax	10,262
PAYE	4,261
	<u>14,523</u>

<b>12. Share capital</b>		<b>Aug 25</b>
		<b>€</b>
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>
<b>Authorised</b>		
Ordinary	10,000,000	€1.00 each
		<u>10,000,000</u>
<b>Allotted, called up and fully paid</b>		
Ordinary	10,100	€1.00 each
		<u>10,100</u>

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

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held</b>
		<b>At</b>
		<b>31/08/25</b>
Mr Liam Ryan	Ordinary*	5,050
Anita O'Dwyer	Ordinary	-
Adrian O'Dwyer	Ordinary Share	-
Ms Noreen Ryan	Ordinary*	5,050
		<u>10,100</u>

\* (shares acquired at date of appointment)

<b>13. Income Statement</b>			
	<b>Share</b>	<b>Profit</b>	<b>Total</b>
	<b>premium</b>	<b>and loss</b>	
	<b>account</b>	<b>account</b>	
	<b>€</b>	<b>€</b>	<b>€</b>
At 31 July 2024	244,900	-	244,900
Profit for the financial period	-	49,028	49,028
	<u>244,900</u>	<u>49,028</u>	<u>293,928</u>
At 31 August 2025	<u>244,900</u>	<u>49,028</u>	<u>293,928</u>

**Share Premium Reserve**

Share premium on purchase of business.

**14. Capital commitments**

The company had no material capital commitments at the financial period-ended 31 August 2025.

<b>15. Directors' remuneration and transactions</b>	<b>Aug 25</b>
	<b>€</b>
Remuneration	35,881
	<u>35,881</u>

**Rockids Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 31 July 2024 (date of incorporation) to 31 August 2025

The following amounts are repayable to the directors:

Mr Liam Ryan

Aug 25

€

25,263**16. Post-Balance Sheet Events**

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