

**THE ROISIN DUBH PROMOTIONS LIMITED****BALANCE SHEET  
AS AT 31ST MAY 2025**

	Note	€ 2025	€ 2024
<b>FIXED ASSETS</b>			
Tangible Assets	4	0	0
Financial Asset	5	500,000	0
<b>CURRENT ASSETS</b>			
Debtors	6	61,500	613,463
Cash at Bank and in hand		355,914	358,785
		<u>417,414</u>	<u>972,248</u>
<b>CREDITORS (amounts falling due within one year)</b>	7	423,194	517,034
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>-5,780</u>	<u>455,214</u>
<b>TOTAL Assets Less Current Liabilities</b>		<u>494,220</u>	<u>455,214</u>
<b>CREDITORS (amounts falling due over one year)</b>	8	0	0
<b>NET ASSETS</b>		<u><u>494,220</u></u>	<u><u>455,214</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	100	100
Revenue Reserves		494,120	455,114
<b>Total shareholders funds</b>		<u><u>494,220</u></u>	<u><u>455,214</u></u>

We, as directors, 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) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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 of the 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 Section 353 Companies Act 2014.

Signed on behalf of the Board

*Kevin Healy*  
Director

*Simon Heaslip*  
Director

Date : 21st February 2026

**THE ROISIN DUBH PROMOTIONS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31ST MAY 2025**

	Called Up Share Capital €	Profit & Loss Account €	Total Equity €
Balance as at start - prior year	100	450,541	450,641
Profit/ loss - prior year	-	4,573	4,573
Balance as at end - prior year	<u>100</u>	<u>455,114</u>	<u>455,214</u>
Balance as at start - current year	100	455,114	455,214
Profit/ loss - current year	-	39,006	39,006
Balance as at end - current year	<u>100</u>	<u>494,120</u>	<u>494,220</u>

## THE ROISIN DUBH PROMOTIONS LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2025

#### 1 Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below :

( a ) Historical Cost

The financial statements are prepared under the historical cost convention and the Companies Act 2014.

( b ) Deferred taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised only to the extent they are regarded as recoverable.

( c ) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives at the following rates :

#### 2 Directors remuneration and transactions

	€ 2025	€ 2024
Directors Salaries and pension.	400,000	480,400
	<u>400,000</u>	<u>480,400</u>

#### 3 Staff numbers and cost

The average number of employees (including directors ) was as follows

	2025	2024
Operations	4	4
	<u>4</u>	<u>4</u>

The aggregate payroll cost of these employees were as follows

Salaries	290,000	290,000
Pension	110,000	190,400
	<u>400,000</u>	<u>480,400</u>

**THE ROISIN DUBH PROMOTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MAY 2025**

**4 Tangible fixed assets**

	-	-
Total	-	-
<b>Cost</b>		
At beginning of year	0	0
Additions in year	0	0
Disposals in year	0	0
At end of year	<u>0</u>	<u>0</u>
<b>Depreciation</b>		
At beginning of year	0	0
Charges for year	0	0
Disposals in year	0	0
At end of year	<u>0</u>	<u>0</u>
Net book value current year	<u><u>0</u></u>	<u><u>0</u></u>
Net book value previous year	<u><u>0</u></u>	<u><u>0</u></u>

**5 Financial asset**

	Bond	Total
	€	€
At beginning of year	0	0
Additions/disposals in year	500,000	500,000
At the end of year	<u><u>500,000</u></u>	<u><u>500,000</u></u>

The investment is in an New Ireland Investment Bond .

**6 Debtors**

	€ 2025	€ 2024
Trade Debtors	0	0
Other Debtors	61,500	613,463
Prepayments	0	0
	<u><u>61,500</u></u>	<u><u>613,463</u></u>

**THE ROISIN DUBH PROMOTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MAY 2025**

**7 Creditors (amount falling due within one year)**

	€ 2025	€ 2024
Trade Creditors	0	0
PAYE and PRSI	0	0
VAT	16,429	35,630
Corporation Tax	6,015	654
Directors Current Account	0	0
Accruals and deferred Income	400,750	480,750
	<u>423,194</u>	<u>517,034</u>

**8 Creditors (amount falling due over one year)**

	€ 2025	€ 2024
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**9 Share capital**

	€ 2025 Ordinary Shares	€ 2024 Ordinary Shares
Allotted, called up and fully paid 100 Ordinary Shares of €1 each	100	100

**10** An Irish Registered company , CRO Number 590984