

Highrock Health Services Limited
Unaudited Abridged Financial Statements
for the year ended 31 July 2025

Highrock Health Services Limited
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Highrock Health Services Limited

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 July 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards 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 that 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 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



Peter Byrne
Director



Darragh Byrne
Director

Date: 30/1/26

Highrock Health Services Limited

ABRIDGED BALANCE SHEET

as at 31 July 2025

	Notes	2024 €	2024 €
Current Assets			
Cash at bank and in hand		12,205	20,288
Creditors: Amounts falling due within one year		(5,807)	(5,807)
Net Current Liabilities		(5,807)	(5,807)
Total Assets less Current Liabilities		6,398	14,481
Capital and Reserves			
Called up share capital	2	10	10
Profit and Loss Account		6,388	14,471
Shareholders' Funds		6,398	14,481

We, as Directors' of Highrock Health Services 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,

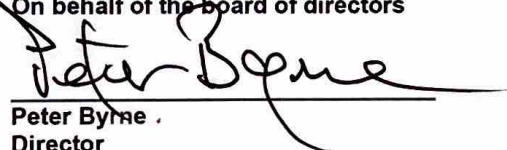
(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 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 of directors


Peter Byrne .
Director


Darragh Byrne
Director

Date: 30/1/26

Highrock Health Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a Cash Flow Statement because it is classed as a small company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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. Transactions, during the 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.

2. SHARE CAPITAL

Description	No of shares	Value of units	2025	2024
			€	€
Authorised				
Ordinary Shares Class 1	10,000	€1 each	<u>10,000</u>	<u>10,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	10	€1 each	<u>10</u>	<u>10</u>

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

Name	Class of Shares	Number Held At	
		31/07/25	01/08/24
Peter Byrne	Ordinary Shares Class 1	5	5
Darragh Byrne	Ordinary Shares Class 1	5	5
		<u>10</u>	<u>10</u>

3. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 30/1/26