

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

**Company Name:** PK Rocbrook Limited  
**Company Number:** 686853  
**Financial Year:** Year Ended 30<sup>th</sup> April 2025

## CERTIFICATE:

**WE HEREBY CERTIFY** that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

**Signature:** Peter McGovern  
Secretary

**Name:** Peter McGovern

**Date:** 23/01/26

**Signature:** Karen McGovern  
Director

**Name:** Karen McGovern

**Date:** 23/01/26

**Company registration number: 686853**

**PK Rocbrook Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 April 2025**

# PK Rocbrook Limited

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# PK Rocbrook Limited

## Directors and other information

<b>Directors</b>	Peter McGovern Karen McGovern
<b>Secretary</b>	Peter McGovern
<b>Company number</b>	686853
<b>Registered office</b>	Deerpark House Oldtown Johnstown, Navan Co. Meath
<b>Accountants</b>	O'Byrne Fay Limited 13B Mullaghboy Industrial Estate Navan, Co. Meath

**PK Rocbrook Limited**

**Directors' responsibilities statement**

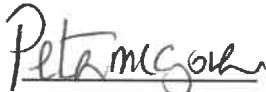
These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities' Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies' regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board:



Peter McGovern  
Director



Karen McGovern  
Director

23 January 2026

**PK Rocbrook Limited**

**Balance sheet  
As at 30 April 2025**

	2025 €	2024 €
Fixed assets	-	3,200,000
Current assets	3,301,553	-
<b>Net current assets/(liabilities)</b>	<u>3,301,553</u>	<u>-</u>
<b>Total assets less current liabilities</b>	3,301,553	3,200,000
<b>Net assets</b>	<u><u>3,301,553</u></u>	<u><u>3,200,000</u></u>
<b>Capital and reserves</b>	<u><u>3,301,553</u></u>	<u><u>3,200,000</u></u>

We, as directors of PK Rocbrook 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies' regime.

These abridged financial statements were approved by the board of directors on 23 January 2026 and signed on behalf of the board by:

  
**Peter McGovern**  
Director

  
**Karen McGovern**  
Director

## PK Rocbrook Limited

### Notes to the abridged financial statements Financial year ended 30 April 2025

#### 1. General information

The financial statements comprising the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of PK Rocbrook Limited for the financial year ended 30 April 2025.

PK Rocbrook Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 686853). The address of the registered office is Deerpark House, Oldtown, Johnstown, Navan, Co. Meath, which is also the principal place of business of the company.

#### Statement of compliance

These financial statements have been prepared in compliance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities' Regime'.

#### Currency

The financial statements are prepared in the Euro currency (€) without rounding. This is 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.

##### 2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the financial year, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies' Regime' in accordance with section 280E of the Act and FRS 105.

##### 2.2. Other income

Other income represents the total gain arising on the sale of investments during the financial year. Other income is recognised only when the company is legally entitled to the income, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

##### 2.3. Financial instruments

###### - Ordinary Share Capital

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

###### - Unlisted Investments

The company held investments in the equity shares of its subsidiaries. These investments were measured at cost less impairment.

###### - Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

PK Rocbrook Limited

Notes to the abridged financial statements (continued)  
Financial year ended 30 April 2025

- **Other financial liabilities**

Other financial liabilities are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

**3. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	(100)	-
Profit/(loss) for the financial year	<u>101,553</u>	<u>(100)</u>
<b>At the end of the financial year</b>	<u><u>101,453</u></u>	<u><u>(100)</u></u>