

Rotator Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Rotator Limited

CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 8

Rotator Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to Verger Financial, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Peter Foott
Director

20 January 2026

Rotator Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>539,970</u>	<u>545,191</u>
Current Assets			
Debtors	6	20,000	20,000
Cash and cash equivalents		<u>147,745</u>	<u>105,685</u>
		<u>167,745</u>	<u>125,685</u>
Creditors: amounts falling due within one year	7	<u>(48,954)</u>	<u>(63,800)</u>
Net Current Assets		<u>118,791</u>	<u>61,885</u>
Total Assets less Current Liabilities		<u>658,761</u>	<u>607,076</u>
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings		<u>658,759</u>	<u>607,074</u>
Equity attributable to owners of the company		<u>658,761</u>	<u>607,076</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.

I as Director of Rotator 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 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) I 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 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 20 January 2026 and signed on its behalf by:

Peter Foott
Director

Rotator Limited**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	2	591,143	591,145
Profit for the financial year	-	15,931	15,931
At 31 December 2024	2	607,074	607,076
Profit for the financial year	-	51,685	51,685
At 31 December 2025	2	658,759	658,761

Rotator Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Rotator Limited is a company limited by shares incorporated in Ireland. The Old Boatyard, Chapel Hill, Monkstown, Cork is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 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 year, 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 services supplied by the company, exclusive of trade discounts and value added tax.

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:

Land and Buildings	-	4% Straight line
Fixtures & fittings	-	12.5% Straight line
Office equipment	-	12.5% 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 debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

Taxation

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

Ordinary share capital

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

Rotator Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Operating profit		2025	2024	
		€	€	
Operating profit is stated after charging:				
Depreciation of tangible assets		14,347	13,202	
		<u><u> </u></u>	<u><u> </u></u>	
4. Employees				
The average monthly number of employees, including director, during the financial year was 4, (2024 - 4).				
		2025	2024	
		Number	Number	
Administration		4	4	
		<u><u> </u></u>	<u><u> </u></u>	
5. Tangible assets				
			Total	
	Land and	Fixtures &	Office	
	Buildings	fittings	equipment	
	€	€	€	€
Cost				
At 1 January 2025	545,648	46,419	19,288	611,355
Additions	-	1,193	7,933	9,126
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	545,648	47,612	27,221	620,481
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2025	19,706	32,235	14,223	66,164
Charge for the financial year	5,453	5,953	2,941	14,347
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	25,159	38,188	17,164	80,511
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 December 2025	520,489	9,424	10,057	539,970
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	525,942	14,184	5,065	545,191
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
6. Debtors		2025	2024	
		€	€	
Other debtors		20,000	20,000	
		<u><u> </u></u>	<u><u> </u></u>	
7. Creditors		2025	2024	
Amounts falling due within one year		€	€	
Trade creditors		27,100	-	
Taxation		21,854	58,875	
Director's current account (Note 10)		-	1,370	
Accruals		-	3,555	
		<u> </u>	<u> </u>	
		48,954	63,800	
		<u><u> </u></u>	<u><u> </u></u>	

Rotator Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Income Statement

	2025	2024
	€	€
At 1 January 2025	607,074	591,143
Profit for the financial year	51,685	15,931
At 31 December 2025	658,759	607,074

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

10. Director's remuneration and transactions

	2025	2024
	€	€
Fees	50,000	15,425
Remuneration	239,515	31,289
Pension contributions	12,000	105,000
	301,515	151,714

The following amounts are repayable to the director:

	2025	2024
	€	€
Peter Foott	-	1,370

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 January 2026.