

Company Number: 738044

Roc Energy Consulting Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Roc Energy Consulting Ltd
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Roc Energy Consulting Ltd
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 March 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

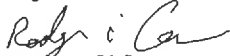
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 the 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 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



Roáger O' Connor
Director



Louise O' Connor
Director

4 February 2026

Roc Energy Consulting Ltd
BALANCE SHEET
as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	17,495	-
Investments	7	5,000	-
Fixed Assets		<u>22,495</u>	<u>-</u>
Current Assets			
Debtors	8	7,083	15,404
Cash and cash equivalents		2,962	1,629
		<u>10,045</u>	<u>17,033</u>
Creditors: amounts falling due within one year	9	<u>(20,331)</u>	<u>(12,982)</u>
Net Current (Liabilities)/Assets		<u>(10,286)</u>	<u>4,051</u>
Total Assets less Current Liabilities		<u>12,209</u>	<u>4,051</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		12,109	3,951
Equity attributable to owners of the company		<u>12,209</u>	<u>4,051</u>

We as Directors of Roc Energy Consulting 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,

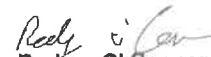
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,


(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 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 4 February 2026 and signed on its behalf by:


Rodger O' Connor
Director


Louise O' Connor
Director

Roc Energy Consulting Ltd
STATEMENT OF CHANGES IN EQUITY
as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	-	-	-
Profit for the financial year	-	3,951	3,951
Net proceeds of equity Ordinary share issue	100	-	100
At 31 March 2024	100	3,951	4,051
Profit for the financial year	-	8,158	8,158
At 31 March 2025	100	12,109	12,209

Roc Energy Consulting Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General information

Roc Energy Consulting Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 738044. The registered office of the company is South Square, Macroom, Co. Cork, P12 HK40. The principal activity of the company is Engineering & Consultancy. 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 year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods 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:

Motor vehicles	- 25% Straight line
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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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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.

Roc Energy Consulting Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

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.

Taxation and deferred 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.

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>2,499</u>	<u>-</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Director	<u>1</u>	<u>1</u>

Roc Energy Consulting Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

5. Tax on profit		
	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>1,508</u>	<u>564</u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit taxable at 12.50%	<u>9,666</u>	<u>4,515</u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	1,208	564
Effects of:		
Close company surcharge	296	-
Interest on Late Filing	4	-
Total tax charge for the financial year (Note 5 (a))	<u>1,508</u>	<u>564</u>
6. Tangible assets		
	Motor	Total
	vehicles	
	€	€
Cost		
At 1 April 2024	-	-
Additions	19,994	19,994
At 31 March 2025	<u>19,994</u>	<u>19,994</u>
Depreciation		
At 1 April 2024	-	-
Charge for the financial year	2,499	2,499
At 31 March 2025	<u>2,499</u>	<u>2,499</u>
Net book value		
At 31 March 2025	<u>17,495</u>	<u>17,495</u>
7. Investments		
	Other	Total
	unlisted	
	investments	
	€	€
Investments		
Cost		
Additions	5,000	5,000
At 31 March 2025	<u>5,000</u>	<u>5,000</u>
Net book value		
At 31 March 2025	<u>5,000</u>	<u>5,000</u>

Roc Energy Consulting Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

8. Debtors	2025	2024
	€	€
Trade debtors	-	15,304
Other debtors	100	100
Taxation	6,983	-
	<u>7,083</u>	<u>15,404</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	2,196	3,059
Directors' current accounts (Note 12)	3,839	8,939
Accruals	14,296	984
	<u>20,331</u>	<u>12,982</u>
10. Income Statement	2025	2024
	€	€
At 1 April 2024	3,951	-
Profit for the financial year	8,158	3,951
At 31 March 2025	<u>12,109</u>	<u>3,951</u>

11. Capital commitments

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

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 February 2026.