

**Overall Certificate
for financial statements Section 347(2)(b), Companies Act 2014
Abridged Financial Statements
Of**

**ROCG More-Effective Consulting Limited
Company Number:- 268976
For the year ended 30 April 2025**

Certificate:-

We hereby certify that all financial statement 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).

Mr. Brendan Binchy

Director

Mrs. Ann Binchy

Secretary

Date:- 28 January 2026

Registration Number:- 268976

ROCG More-Effective Consulting Limited
Directors' Report and Financial Statements
for the year ended 30 April 2025

ROCG More - Effective Consulting Limited

Company Information

Directors	Brendan Binchy Ann Binchy
Secretary	Ann Binchy
Registered Office	6 Dr. Croke Place Clonmel Co. Tipperary
Bankers	AIB Bank 65/67 O'Connell Street Clonmel Co. Tipperary

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Directors' Responsibilities Statement

General Responsibilities

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

Irish Company Law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the the Financial Reporting Council namely the Financial Reporting Standard applicable for Smaller Entities effective January 2015 (FRSSE). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:-

- select suitable accounting policies 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 confirm that they have complied with the above requirements in preparing the financial statements. 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 the financial statements and directors report comply with the Companies Acts 2014 and all regulations to be construed as one with those acts and enable the financial statements to be compiled. They are also responsible for ensuring the company otherwise complies with the provisions of those Acts relating to financial statements insofar as they are applicable to the company. 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.

In relation to the financial statements as set out on pages 3 to 4.

(a) The directors approve these financial statements and confirm 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.

(b) the directors confirm that to the best of of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 April 2025.

On behalf of the Board

Brendan Binchy)
) Directors
Ann Binchy)

Date:- 28 January 2026

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**Balance Sheet
as at 30 April 2025**

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Fixed Assets			1,729,383		2,030,513
			<u>1,729,383</u>		<u>2,030,513</u>
Current Assets					
Debtors		106,862		141,287	
Cash at bank and in hand		8,594		3,694	
		<u>115,456</u>		<u>144,981</u>	
Creditors: amounts falling due within one year		<u>(339,362)</u>		<u>(470,729)</u>	
Net Current Liabilities			<u>(223,906)</u>		<u>(325,748)</u>
Total Assets Less Current Liabilities			1,505,477		1,704,765
Creditors: amounts falling due after more than one year			<u>(126,887)</u>		<u>(365,944)</u>
Net Assets			<u>1,378,590</u>		<u>1,338,821</u>
Capital and Reserves					
Called up share capital	2		127		127
Retained profit			1,378,463		1,338,694
Equity Shareholders' Funds			<u>1,378,590</u>		<u>1,338,821</u>

We, as Directors of ROCG More-Effective Consulting 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 is complied with;
- (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 books 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 benefits of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014.

The financial statements were approved by the Board on 28 January 2026 and signed on its behalf by

Brendan Binchy
Director

Ann Binchy
Director

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Notes to the Financial Statements for the year ended 30 April 2025

1. Accounting Policies

The significant accounting policies adopted by the Company and applied consistently are as follows:

1.1. Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council and the Companies Act 2014.

1.2. Turnover

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

1.3. Goodwill

Goodwill represents the excess of consideration paid for the acquisition of shares in associates and joint ventures over the fair value of the identifiable assets and liabilities. Goodwill is amortised to the profit and loss account on a straight line basis over its estimated useful life. Useful life is determined by reference to the period over which the values of the underlying businesses are expected to exceed the values of their identifiable net assets. Where a useful life cannot be determined a default life of five years is utilised.

Goodwill is reviewed for impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable. A previous impairment is only reversed if an external event caused the original write down and subsequent external events clearly and demonstrably reverse the effects of that event in a way that was not foreseen when the original impairment was recognised.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation is calculated to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line

1.5. Other Financial Assets

Other investments are stated at cost less provision for impairments in value.

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Notes to the Financial Statements for the year ended 30 April 2025

..... continued

1.6. Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to retirement benefits and other post-retirement benefits. In calculating the amount of deferred tax, discounting is used where appropriate.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

2. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1.27 each	1,269,738	1,269,738
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.27 each	127	127
	<u> </u>	<u> </u>

The directors interests in the company at the beginning and end of the year were as follows;

	Mr Brendan Binchy €1.27 ordinary shares
At the beginning of the year	100
At the end of the year	100

3. Approval of financial statements

The financial statements were approved by the Board on 28 January 2026 and signed on its behalf by

Brendan Binchy
Director

Ann Binchy
Director