

Overall Certification to Companies Registration Office

Company Name: ROCG Ireland Ltd.

Company Number: 433930

Financial Year: 30 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 members.


Alan Fahey
Director


Claire Fahey
Secretary

Date : 28th January 2026



Registered Number 433930

ROCG Ireland Ltd.

Abridged Financial Statements

Year Ended 30 April 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)



ROCG Ireland Ltd.

Year Ended 30th April 2025

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ROCG Ireland Ltd.

Year Ended 30 April 2025

Directors' and Other Information

Directors	Alan Fahey
Secretary	Claire Fahey
Company Number	433930
Registered Office	7 Dr Croke Place Clonmel Co. Tipperary
Accountants	ROCG 7 Dr Croke Place Clonmel Co. Tipperary
Bankers	Allied Irish Bank O'Connell Street Clonmel Co. Tipperary

ROCG Ireland Ltd.

Year Ended 30 April 2025

Directors' Responsibilities Statement

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 these 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 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 and enable the financial statements to be prepared. 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.



ROCG Ireland Ltd.

Year Ended 30 April 2025

Directors' Responsibilities Statement

Directors' Declaration on Unaudited financial statements

In relation to the financial statements as set out on pages 4 - 9:

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

-The directors confirm that they have made available to ROCG, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

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

On behalf of the Board

Alan Fahey
Director

Date:- 28 January 2026



ROCG Ireland Ltd.

**Abridged balance sheet
as at 30 April 2025**

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Tangible assets	2		1,000		-
			<u>1,000</u>		<u>-</u>
Current Assets					
Debtors	3	184,063		193,680	
Cash at bank and in hand		54,495		47,965	
		<u>238,558</u>		<u>241,645</u>	
Creditors: amounts falling due within one year	4	<u>(76,509)</u>		<u>(93,999)</u>	
Net Current assets			<u>162,049</u>		<u>147,646</u>
Total Assets Less Current Liabilities			163,049		147,646
Creditors: amounts falling due after more than one year			(93,914)		(122,323)
Net assets			<u>69,135</u>		<u>25,323</u>
Capital and Reserves					
Called up share capital			3		3
Profit and loss account			69,132		25,320
Shareholders' funds			<u>69,135</u>		<u>25,323</u>



ROCG Ireland Ltd.

We, as directors of ROCG Ireland 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) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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.

We, as directors of ROCG Ireland Ltd., state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors and authorised for issue on 28 January 2026. They were signed on its behalf by

Alan Fahey
Director

Date: 28 January 2026

ROCG Ireland Ltd.
Notes to the abridged financial statements
for the year ended 30th April 2025

1. Accounting Policies

ROCG Ireland Ltd. is primarily engaged in the provision of financial consultancy services from their operations base at 7 Doctor Croke, Place, Clonmell, Co. Tipperary. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 433930.

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

1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

1.2. Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the provision of services is recognised in the accounting year in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

1.3. Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax

Current tax is calculated on the profits of the year. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

ROCG Ireland Ltd.
Notes to the abridged financial statements
for the year ended 30th April 2025

1.4. Tangible Fixed Assets

Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. 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. Fixtures & Fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is provided on fixtures & fittings, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to plant and equipment are as follows:

Fixtures & Fittings - 20% Straight Line

The company's policy is to review the remaining useful economic lives and residual values of fixtures & fittings on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated fixtures & fittings are retained in the cost of fixtures & fittings and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement.

ROCG Ireland Ltd.
Notes to the abridged financial statements
for the year ended 30th April 2025

1.5. Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

1.6. Cash at bank and on hand

Cash at bank includes cash on hand.

1.7. Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

2. Tangible assets

	Fixtures, & fittings €	Total €
Cost		
At 1st May 2024	-	-
Additions	1,250	1,250
At 30th April 2025	<u>1,250</u>	<u>1,250</u>
Depreciation		
At 1st May 2024	-	-
Charge for the year	250	250
At 30th April 2025	<u>250</u>	<u>250</u>
Net book values		
At 30th April 2025	<u>1,000</u>	<u>1,000</u>
At 30th April 2024	<u>-</u>	<u>-</u>



ROCG Ireland Ltd.
Notes to the abridged financial statements
for the year ended 30th April 2025

3.	Debtors	2025	2024
		€	€
	Trade debtors	184,063	193,680
		<u>184,063</u>	<u>193,680</u>
		<u><u>184,063</u></u>	<u><u>193,680</u></u>

4.	Creditors: amounts falling due within one year	2025	2024
		€	€
	Trade creditors	15,105	16,878
	Corporation tax	5,865	3,805
	PAYE/PRSI	7,103	22,090
	VAT	48,436	51,226
		<u>76,509</u>	<u>93,999</u>
		<u><u>76,509</u></u>	<u><u>93,999</u></u>

5. Capital commitments

There were no capital commitments at the year ended 30th April 2025.

6. Approval of financial statements

The board of directors approved these financial statements for issue on the 28 January 2026.

