

Registered number: 436570

Rojo Management Consultants Limited

Unaudited

Abridged Financial Statements

For the Financial Year Ended 31 March 2025

Rojo Management Consultants Limited

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Rojo Management Consultants Limited

**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 Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of 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 at the financial year end date, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on 3 - 12:

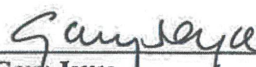
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Azets CC Limited, Chartered Accountants, all 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 all the transactions of the Company for the financial year ended 31 March 2025.

On behalf of the board



Roderick Rowan
Director

Date: 12 January 2026



Gary Joyce
Director

Rojo Management Consultants Limited

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Rojo Management Consultants Limited for the Financial Year Ended 31 March 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Rojo Management Consultants Limited for the financial year ended 31 March 2025 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Rojo Management Consultants Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Rojo Management Consultants Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the Board of Directors of Rojo Management Consultants Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rojo Management Consultants Limited and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 March 2025 your duty to ensure that Rojo Management Consultants Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Rojo Management Consultants Limited. You consider that Rojo Management Consultants Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit of the financial statements of Rojo Management Consultants Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Azets CC Limited

Azets CC Limited
Chartered Accountants
3rd Floor
40 Mespil Road
Dublin 4

Date: *12 January 2026*

Rojo Management Consultants Limited

**Abridged Balance Sheet
As at 31 March 2025**

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Intangible assets	8		4,025		14,093
Tangible assets	9		67,925		66,017
Financial assets	10		426,935		460,409
Current assets			<u>498,885</u>		<u>540,519</u>
Debtors: amounts falling due within one year	11	1,074,335		1,311,758	
Cash at bank and in hand		284,983		80,345	
		<u>1,359,318</u>		<u>1,392,103</u>	
Creditors: amounts falling due within one year	12	(894,902)		(880,445)	
Net current assets			<u>464,416</u>		<u>511,658</u>
Total assets less current liabilities			<u>963,301</u>		<u>1,052,177</u>
Creditors: amounts falling due after more than one year	13		(150,549)		(239,597)
Net assets			<u>812,752</u>		<u>812,580</u>
Capital and reserves					
Called up share capital presented as equity			4		4
Profit and loss account			812,748		812,576
Shareholders' funds			<u>812,752</u>		<u>812,580</u>

We, as directors of Rojo Management Consultants Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:


Roderick Rowan
Director


Gary Joyce
Director

Date: 12 January 2026

The notes on pages 4 to 12 form part of these financial statements.

Rojo Management Consultants Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 March 2025

1. General information

These financial statements comprising the Profit and Loss Account, Balance Sheet and the related notes constitute the individual financial statements of Rojo Management Consultants Limited for the financial year ended 31 March 2025.

Rojo Management Consultants Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The registered office is 2nd Floor, The Chapel, Mount Saint Annes, Milltown, Dublin 6, which is also the principal place of business of the company. The company registration number is 436570. The nature of the company's operations and its principal activities are set out in the Director's Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as adapted by Section 1A.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The company has taken advantage of the disclosure option of preparing a single statement of profit and loss and retained earnings as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as adapted by Section 1A.

2.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and Loss Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

Rojo Management Consultants Limited

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 March 2025**

2. Accounting policies (continued)

2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.4 Operating leases: the Company as lessee

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

2.5 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.6 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 March 2025**

2. Accounting policies (continued)

2.7 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.8 Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the Company but are presented separately due to their size or incidence.

2.9 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.10 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 March 2025**

2. Accounting policies (continued)

2.10 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 20%	Straight line
Fixtures and fittings	- 12.5%	Straight line
Computer equipment	- 20%	Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.11 Valuation of investments

Investments in privately owned companies are shown at cost less provision for impairments in value.

Listed shares are reflected at their original market value and the movement in the fair value of share prices are adjusted to the Profit and Loss Account.

2.12 Amounts recoverable on services

Amounts recoverable on services is stated at cost, plus attributable profit, less any foreseeable losses and progress payments received. Cost is any attributable direct cost plus any labour costs relating to the contract. Short term contract work in progress is stated at cost, plus attributable profit, less any foreseeable losses. Only material secured contracts are considered for inclusion in work in progress.

2.13 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.14 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.15 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Rojo Management Consultants Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 March 2025

2. Accounting policies (continued)

2.16 Borrowings

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost

2.17 Employee benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2.18 Consolidation

The company is exempt from the requirement to prepare group financial statements. These financial statements therefore present information about the company as an individual company and not about its group.

3. Fair value movement

	2025 €	2024 €
Listed investments	<u>(33,474)</u>	<u>12,158</u>

4. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

	2025 No.	2024 No.
	<u>10</u>	<u>11</u>

5. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	<u>272,777</u>	<u>583,089</u>

Rojo Management Consultants Limited

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 March 2025**

6. Exceptional items

	2025 €	2024 €
Non recurring bad debts	26,273	-
Costs re sale of business	32,977	-
	<u>59,250</u>	<u>-</u>

7. Interest payable and similar expenses

	2025 €	2024 €
Bank overdraft interest payable	986	883
Loan interest payable	22,839	9,379
	<u>23,825</u>	<u>10,262</u>

8. Intangible assets

	Website Development €
Cost	
At 1 April 2024	<u>80,540</u>
At 31 March 2025	<u>80,540</u>
Amortisation	
At 1 April 2024	66,447
Charge for the financial year on owned assets	10,068
At 31 March 2025	<u>76,515</u>
Net book value	
At 31 March 2025	<u>4,025</u>
At 31 March 2024	<u>14,093</u>

Rojo Management Consultants Limited

**Notes to the Abridged Financial Statements
For the Financial Year Ended 31 March 2025**

9. Tangible fixed assets

	Motor vehicles €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 April 2024	27,041	71,818	103,140	201,999
Additions	-	12,034	15,710	27,744
At 31 March 2025	<u>27,041</u>	<u>83,852</u>	<u>118,850</u>	<u>229,743</u>
Depreciation				
At 1 April 2024	10,816	41,596	83,570	135,982
Charge for the financial year on owned assets	5,408	9,158	11,270	25,836
At 31 March 2025	<u>16,224</u>	<u>50,754</u>	<u>94,840</u>	<u>161,818</u>
Net book value				
At 31 March 2025	<u>10,817</u>	<u>33,098</u>	<u>24,010</u>	<u>67,925</u>
At 31 March 2024	<u>16,225</u>	<u>30,222</u>	<u>19,570</u>	<u>66,017</u>

10. Financial assets

	Investments in subsidiary company €	Listed investments €	Total €
Cost			
At 1 April 2024	410,409	50,000	460,409
At 31 March 2025	<u>410,409</u>	<u>50,000</u>	<u>460,409</u>
Impairment			
At 1 April 2024	-	-	-
Fair value adjustment	-	33,474	33,474
At 31 March 2025	<u>-</u>	<u>33,474</u>	<u>33,474</u>
Net book value			
At 31 March 2025	<u>410,409</u>	<u>16,526</u>	<u>426,935</u>
At 31 March 2024	<u>410,409</u>	<u>50,000</u>	<u>460,409</u>

Rojo Management Consultants Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 March 2025

11. Debtors

	2025	2024
	€	€
Trade debtors	214,261	544,228
Amounts owed by group companies	552,507	540,590
Other debtors	230,630	134,291
Prepayments and accrued income	28,937	15,399
Amounts recoverable on long term contracts	48,000	77,250
	<u>1,074,335</u>	<u>1,311,758</u>

12. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Loans owed to credit institutions	52,602	52,602
Trade creditors	465,933	387,350
Taxation and social insurance	125,894	342,519
Other creditors	205,172	56,832
Accruals	15,301	15,301
Deferred income	30,000	25,841
	<u>894,902</u>	<u>880,445</u>

The terms of trade creditors, accruals and other creditors are based on the underlying contracts.

Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable upon demand.

13. Creditors: Amounts falling due after more than one year

	2025	2024
	€	€
Loans owed to credit institutions	144,789	164,714
Taxation and social insurance	5,760	74,883
	<u>150,549</u>	<u>239,597</u>

Rojo Management Consultants Limited

Notes to the Abridged Financial Statements For the Financial Year Ended 31 March 2025

14. Commitments under operating leases

At 31 March 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2025 €	2024 €
Not later than 1 year	80,820	80,820
Later than 1 year and not later than 5 years	195,315	276,135
	<u>276,135</u>	<u>356,955</u>

15. Related party transactions

The transactions with the related parties of Rojo Management Consultants Limited, as defined by Financial Reporting Standard 102, as adapted by Section 1A, are summarised below:

	Opening €	Advances €	Repayments €	Closing €
Amounts owing from/(to) directors	11,209	207,308	(276,886)	(58,369)
Amounts owing from connected companies	65,116	553	-	65,669
	<u>76,325</u>	<u>207,861</u>	<u>(276,886)</u>	<u>7,300</u>

The company has availed of the exemption under Financial Reporting Standard No. 102, as adapted by Section 1A, regarding transactions with wholly owned group companies.

The amounts due from connected parties amounts to 8% of net relevant assets. The loans are interest free, unsecured and repayable upon demand.

16. Movement in profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the financial year	812,576	763,241
Profit for the financial year	172	49,335
Profit and loss account carried forward at the end of the financial year	<u>812,748</u>	<u>812,576</u>

17. Controlling party

The company is owned and controlled by its shareholders.

18. Approval of financial statements

The board of directors approved these financial statements for issue on *12 January 2026*.