

Registration number: 657960

James Robert Consulting Limited
Directors' report and financial statements
for the year ended 30th September 2025

James Robert Consulting Limited

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James Robert Consulting Limited

DIRECTORS AND OTHER INFORMATION

Directors	James Kelly Vera Kelly
Company Secretary	Vera Kelly
Company Number	657960
Legal Form	Private Limited Company Ltd
Place of Registration	Republic of Ireland
Registered Office	Brad Ballyfallon Athboy County Meath
Accountants	Patrick Caulfield Accountants 65 Glenmaroon Road Palmerstown Dublin 20

James Robert Consulting Limited
Directors' report
for the year ended 30 September 2025

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Statement of Directors Responsibilities

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 the Companies Act 2014 and FRS 102.

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

Select suitable accounting policies and apply them consistently,

Make Judgements and estimates that are reasonable and prudent

Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business

The directors are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1963 to 2014. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period 30th September 2025.

On Behalf of the Board

Name James Kelly

Name Vera Kelly

Date

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Accountants Report

We have compiled the financial statements of **James Robert Consulting Limited** for the period ending 30th September 2025.

As outline on page 2 the company's directors are responsible for the financial statements and it is our responsibility to compile the financial statements of the company from the accounting records, information and explanations supplied to us by the directors.

Patrick Caulfield
65 Glenmaroon Road,
Palmerstown,
Dublin 20.

Date

James Robert Consulting Limited
Notes to the financial statements
for the year ended 30th September 2025

Profit and Loss Account
For the financial year ended 30th September 2025

Trading, Profit & Loss Account	Notes	2025	2024
		€	€
Turnover		122,381	121,615
Gross Profit		122,381	121,615
Administrative expenses		118,809	114,937
Profit/Loss before Taxation		3,572	6,679
Tax on profit		446	835
Profit/Loss for the Financial year		3,126	5,844

The company has no recognised gains or losses other than the profit for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to the continuing operations.

Approved by the board on Date and signed on its behalf by:

Director

Director

James Kelly

Vera Kelly

Date

Date

James Robert Consulting Limited
Notes to the financial statements
for the year ended 30th September 2025

Balance sheet as at 30th September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets	4		0
Current Assets			
Debtors	5	22,621	17,500
Cash at bank and in hand		19,031	22,880
		41,652	40,380
Creditors: amounts falling due within one year	6	(2,881)	(4,635)
Net Current Assets/ Liabilities		38,771	35,745
Total Assets less Current Liabilities		38,771	36,745
Represented by			
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained Earnings		35,645	35,645
Shareholders' Funds		38,771	35,745

The financial statements have been prepared in accordance with the micro companies' regime:

I as a director of (Company) 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 344(1) in accordance with section 334(2).
- (d) I acknowledge the company's obligation 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 the financial postiojn of the company at the end of it 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 as far as they are applicable to the company.

Approved by the board on the 4th November 2025.

**James Robert Consulting Limited
Notes to the financial statements
for the year ended 30th September 2025**

Director

Director

**Approved by the Directors and authorised for issue on 30th September
2025 and signed on its behalf by:**

James Kelly

Directors

James Robert Consulting Limited
Notes to the financial statements
for the year ended 30th September 2025

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30th September 2025

1. Statement of 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. Historical cost convention.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Computer and office equipment - 6.67 years and 4 years

Fixtures, fittings and equipment - 6.67 years

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

1.5. Taxation

The yearly 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.

James Robert Consulting Limited
Notes to the financial statements
for the year ended 30th of September 2025

2. Turnover

3. Operating profit

	2025
	€
Operating Profit is stated after charging:	3,572
Depreciation and other amounts written off tangible assets	0
	<u> </u>

4. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025
	Number
Staff	1
Directors	2
	<u> </u>

Employment costs

	2025
	€
Wages and salaries	43,349
	<u> </u>
	<u>43,349</u>

James Robert Consulting Limited
Notes to the financial statements
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..... continued

4.1. Directors' remuneration

	2025
	€
Remuneration and other emoluments	64,000
	<u> </u>

5. Tax on profit on ordinary activities

Analysis of charge in period	2025
	€
Corporation tax	446
	<u> </u>

Factors affecting tax charge for period

The tax assessed for the period is nil.

	2025
	€
Profit on ordinary activities before taxation	3,572
	<u> </u>

James Robert Consulting Limited
Notes to the financial statements
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6. Tangible assets

	Plant	Fixtures,
	€	Total
		€
Cost		
Opening Balance at 1 st Oct 2024	2,395	2,395
Disposal		
Additions		
Closing Balance 30th September n025	2,395	2,395
Depreciation		
Opening Balance at 1 st Oct 2024	2,395	2,395
Disposal		
Charge for period		
Closing Balance at 30th September 2025	0	0
Net book values at 30th September 2025	0	0

6. Debtors

	2025	2024
	€	€
Trade debtors	22621	17,500
Taxation and Social Welfare	0	0
	22,621	17,500

7. Creditors: amounts falling due within one year

	2025	2024
Trade and other Creditors		0
Taxation and Social Welfare	881	2,435
Directors Loan account	0	0
Accruals	2,000	2,000

9. Share capital

	2025
	€
Authorised equity	
1,000,000 Ordinary shares of €1 each	1,000,000
Allotted, called up and fully paid share capital	<u><u> </u></u>

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Notes to the financial statements
for the year ended 30th September 2025

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Allotted and called up share capital

Amounts presented in equity

100 Ordinary shares of €1 each

100

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10. Reconciliation of movements in shareholders' funds	2025
	€
Profit for the year	3,125
Opening shareholders' funds	35,645
Closing shareholders' funds	<u>38,771</u>

11. Accounting periods

2. Approval of financial statements

The board of directors have reviewed and approved these projected financial statements for issue on 5th of November 2025.