

Company Number: 583809

Rotan Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Rotan Consulting Limited
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Rotan Consulting Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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", applying Section 1A of that Standard, 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to MGI Ryan, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 December 2025."

Signed on behalf of the board

Rotan Hanrahan
Director

Aideen Heslin
Director

31 March 2026

Rotan Consulting Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	747	1,183
Current Assets			
Cash and cash equivalents		32,796	21,883
Creditors: amounts falling due within one year	7	(15,227)	(13,908)
Net Current Assets		17,569	7,975
Total Assets less Current Liabilities		18,316	9,158
amounts falling due after more than one year	8	(950)	(950)
Net Assets		17,366	8,208
Capital and Reserves			
Called up share capital presented as equity	10	2	2
Retained earnings		17,364	8,206
Shareholders' Funds		17,366	8,208

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Rotan 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 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 31 March 2026 and signed on its behalf by:

Rotan Hanrahan
Director

Aideen Heslin
Director

Rotan Consulting Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	2	19,559	19,561
Loss for the financial year	-	(11,353)	(11,353)
At 31 December 2024	2	8,206	8,208
Profit for the financial year	-	9,158	9,158
At 31 December 2025	2	17,364	17,366

Rotan Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Rotan Consulting Limited is a company limited by shares incorporated in Ireland. 42 Rathlyon Grove, Firhouse, Dublin 24 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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" Section 1A, 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 and Section 1A of FRS 102.

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.

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:

Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 25% Straight line

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors 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.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Rotan Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of professional computer consultancy services.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Depreciation of tangible assets	673	5,518
Amortisation of Government grants	-	(475)
	<u> </u>	<u> </u>

5. Employees

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

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

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2025	15,759	45,379	61,138
Additions	237	-	237
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	15,996	45,379	61,375
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2025	14,575	45,380	59,955
Charge for the financial year	673	-	673
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	15,248	45,380	60,628
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	748	(1)	747
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	1,184	(1)	1,183
	<u> </u>	<u> </u>	<u> </u>

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	12,877	11,073
Other creditors	-	1,185
Accruals	2,350	1,650
	<u> </u>	<u> </u>
	15,227	13,908
	<u> </u>	<u> </u>

8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Government grants	950	950
	<u> </u>	<u> </u>

Rotan Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Taxation		2025	2024
		€	€
Creditors:			
VAT		8,861	8,931
Corporation tax		400	-
PAYE		3,616	2,142
		<u>12,877</u>	<u>11,073</u>

10. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	100,000	€1.00 each	<u>100,000</u>
Allotted, called up and fully paid			
Ordinary Shares Class 1	2	€1.00 each	<u>2</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Rotan Hanrahan	Ordinary Shares Class 1	1	1
Aideen Heslin	Ordinary Shares Class 1	1	1
		<u>2</u>	<u>2</u>

11. Income Statement		2025	2024
		€	€
At 1 January 2025		8,206	19,559
Profit/(loss) for the financial year		9,158	(11,353)
At 31 December 2025		<u>17,364</u>	<u>8,206</u>

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

13. Directors' remuneration		2025	2024
		€	€
Remuneration		<u>75,171</u>	<u>74,999</u>

14. Post-Balance Sheet Events
There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements
The financial statements were approved and authorised for issue by the board of directors on 31 March 2026.