

**Registration number 602831**

**GD BUILDING & ROOFING PRODUCTS LIMITED**

**Abridged accounts**

**for the year ended 30 April 2025**

## **GD BUILDING & ROOFING PRODUCTS LIMITED**

### **Company information**

<b>Directors</b>	Mr. Gary Duggan Mrs. Bridgena Duggan
<b>Secretary</b>	Mrs. Bridgena Duggan
<b>Company number</b>	602831
<b>Registered office</b>	47 Inis Carragh, Ennis, Co. Clare.
<b>Accountants</b>	Gaffney, Murphy & Company Statutory Auditors & Accountants, Lahinch Road, Ennis, Co. Clare.
<b>Bankers</b>	Bank of Ireland, Ennis, Co. Clare.

# **GD BUILDING & ROOFING PRODUCTS LIMITED**

## **Contents**

**(Annexed to 2026 Annual Return)**

	<b>Page</b>
Directors' report	<b>1</b>
Statement of Directors' Responsibilities	<b>2</b>
Abridged balance sheet	<b>3</b>
Notes to the abridged financial statements	<b>4 - 7</b>

# **GD BUILDING & ROOFING PRODUCTS LIMITED**

## **Directors' report for the year ended 30 April 2025**

The following is an extract from the director's report as required by Section 352 of the Companies Act 2014.

### **Directors and Secretary's interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares</b>	
	<b>30/04/25</b>	<b>01/05/24</b>
Mr. Gary Duggan	51	51
Mrs. Bridgena Duggan	49	49

## **GD BUILDING & ROOFING PRODUCTS LIMITED**

### **Statement of Directors' responsibilities and declaration on unaudited financial statements**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, 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.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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 pages 3 to 7 :

- 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 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 Gaffney, Murphy & Company , Statutory Auditors & Accountants, all the company's accounting records and provided all the information necessary for all 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 year ended 30th April 2025.

### **On behalf of the board**

**Mr. Gary Duggan**

-----

**Mr. Gary Duggan**  
**Director**

**Date: 16th January 2026**

**Mrs. Bridgena Duggan**

-----

**Mrs. Bridgena Duggan**  
**Director**

**Date: 16th January 2026**

**GD BUILDING & ROOFING PRODUCTS LIMITED**

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

		<b>2025</b>		<b>2024</b>	
<b>Notes</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>Fixed assets</b>					
Tangible assets	2		9,542		18,299
<b>Current assets</b>					
Stocks & WIP		95,320		101,202	
Debtors		634,324		580,231	
Cash at bank and in hand		912,892		956,313	
		1,642,536		1,637,746	
<b>Creditors: amounts falling due within one year</b>	<b>3</b>	(647,773)		(708,876)	
<b>Net current assets</b>			994,763		928,870
<b>Net assets</b>			1,004,305		947,169
<b>Capital and reserves</b>					
Called up share capital	4		100		100
Profit and loss account			1,004,205		947,069
<b>Shareholders' funds</b>			1,004,305		947,169

We, as Directors of GD BUILDING & ROOFING PRODUCTS LIMITED, state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Mr. Gary Duggan**

-----  
**Mr. Gary Duggan**

**Director**

**Date: 16th January 2026**

**Mrs. Bridgena Duggan**

-----  
**Mrs. Bridgena Duggan**

**Director**

**Date: 16th January 2026**

**The notes on pages 4 to 7 form an integral part of these financial statements.**

# GD BUILDING & ROOFING PRODUCTS LIMITED

## Notes to the abridged financial statements for the year ended 30 April 2025

### 1. Accounting Policies

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

#### 1.1. Basis of preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

#### Functional Currency

The functional currency of the financial statements is the euro.

#### 1.2. Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

# GD BUILDING & ROOFING PRODUCTS LIMITED

## Notes to the abridged financial statements for the year ended 30 April 2025

..... continued

### 1.3. Tangible fixed assets and depreciation

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

#### Depreciation

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

Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	5 to 10 years
Motor vehicles	-	12.5% Straight Line

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

At each reporting date, non-financial assets not carried at fair value are assessed to determine whether there is an indication that the asset may be impaired. Where there is such an indication the recoverable amount is compared to the carrying amount of the asset. If the recoverable amount of an asset is less than the carrying amount the asset is reduced to its referable amount.

The recoverable amount of an asset (or cash generating unit) is the higher of its fair value less costs to sell and its value in use. Fair value less costs to sell is the amount obtainable for the sale of an asset in arm's length transaction between knowledgeable, willing parties, less costs of disposal. Value in use is the present value of future pre-tax and interest cash flows obtainable as a result of the continued use of the asset.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised carrying amount and does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

### 1.4. Stock

Stock is valued at the lower of cost and net realisable value.

### 1.5. Pensions

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

**GD BUILDING & ROOFING PRODUCTS LIMITED**

**Notes to the abridged financial statements  
for the year ended 30 April 2025**

..... continued

<b>1.6. Directors' emoluments</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	59,584	59,126
Pension contributions	489,498	219,000
	<u>549,082</u>	<u>278,126</u>
	<u>549,082</u>	<u>278,126</u>

<b>2. Fixed assets</b>	<b>Tangible fixed assets</b>
	€
<b>Cost</b>	
At 1 May 2024	70,056
At 30 April 2025	<u>70,056</u>
<b>Depreciation</b>	
At 1 May 2024	51,757
Charge for year	8,757
At 30 April 2025	<u>60,514</u>
<b>Net book values</b>	
At 30 April 2025	<u>9,542</u>
At 30 April 2024	<u>18,300</u>

<b>3. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Directors Accounts	-	-
Corporation tax	3,160	29,081
PAYE and social welfare	1,765	1,797
VAT	40,003	9,726
Creditors & Accruals	602,845	668,272
	<u>647,773</u>	<u>708,876</u>
	<u>647,773</u>	<u>708,876</u>

# GD BUILDING & ROOFING PRODUCTS LIMITED

## Notes to the abridged financial statements for the year ended 30 April 2025

..... continued

<b>4. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

### 5. Approval of financial statements

The financial statements were approved by the Board on 16th January 2026 and signed on its behalf by

**Mr. Gary Duggan**

-----

**Mr. Gary Duggan**  
**Director**

**Mrs. Bridgena Duggan**

-----

**Mrs. Bridgena Duggan**  
**Director**