

**Overall Certificate  
For Financial Statements  
Section 347 (2)(b), Companies Act 2014**

**Company Name: Roofing Experts & Company Limited**

**Company Number: 95129**

**Financial Year: 1 July 2024 to 30 June 2025**

**CERTIFICATE:**

We hereby certify that all financial statement 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, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

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**Robert Lewis**  
Director

**16 March 2026**

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**Graham Ward**  
Secretary

**16 March 2026**

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**Company Number: 95129**

**Roofing Experts & Company Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Roofing Experts & Company Limited**  
**CONTENTS**

	<b>Page</b>
Directors' Responsibilities Statement	3
Accountants' Report	4
Balance Sheet	5
Notes to the Financial Statements	6 - 9

# Roofing Experts & Company Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 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 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 OCMC Accountants, (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 30 June 2025."

### **Signed on behalf of the board**

**Robert Lewis**  
Director

16 March 2026

**David Molloy**  
Director

16 March 2026

**Roofing Experts & Company Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Roofing Experts & Company Limited**  
**for the financial year ended 30 June 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 9 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Roofing Experts & Company Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Roofing Experts & Company Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Roofing Experts & Company Limited. You consider that Roofing Experts & Company Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Roofing Experts & Company Limited. For this reason, we have not verified the adequacy, 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 statutory abridged financial statements.

**OCMC ACCOUNTANTS**  
Accountants  
Cian House, 1 Cian Park  
Drumcondra  
Dublin 9

**16 March 2026**

## Roofing Experts & Company Limited

### BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	126,321	124,420
<b>Current Assets</b>			
Stocks	7	65,613	30,878
Debtors	8	112,351	23,958
Cash and cash equivalents		1,069,132	994,913
		1,247,096	1,049,749
<b>Creditors: amounts falling due within one year</b>	9	(383,070)	(314,275)
<b>Net Current Assets</b>		864,026	735,474
<b>Total Assets less Current Liabilities</b>		990,347	859,894
<b>Capital and Reserves</b>			
Called up share capital presented as equity		227	227
Retained earnings		990,120	859,667
<b>Equity attributable to owners of the company</b>		990,347	859,894

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 Roofing Experts & 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 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 16 March 2026 and signed on its behalf by:

Robert Lewis  
Director

David Molloy  
Director

# Roofing Experts & Company Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Roofing Experts & Company Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 23B York Road, Rathmines, Dublin 6 which is also the principal place of business of the company. The principal activity of the company relates to the erection, construction and repair of roofs. 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 30 June 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 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 represents the total invoice value, excluding value added tax, of sales made during the year.

#### 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	- 12.5% Straight Line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### 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 initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

**Roofing Experts & Company Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**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.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

**Exceptional item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

<b>3. Operating profit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	22,486	20,276
(Profit) on disposal of tangible assets	(104)	(13,482)
	<u>          </u>	<u>          </u>
<b>4. Exceptional items</b>	<b>2025</b>	<b>2024</b>
	€	€
Exceptional item	(100,000)	-
	<u>          </u>	<u>          </u>

**Notification of claim**

The company has received notification of a claim following a fire at a site location. The outcome of the claim and the position of the company insurers has not been finalised. The company intends to vigorously defend its position and rely on its insurance cover. The company has made provision for legal and professional fees it expects to incur and has accounted for the quantum by way of an exceptional item.

**5. Employees**

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

	<b>2025</b>	<b>2024</b>
	Number	Number
Administrative	2	2
Direct labour	9	8
Directors	3	3
	<u>          </u>	<u>          </u>
	<b>14</b>	<b>13</b>
	<u>          </u>	<u>          </u>

**Roofing Experts & Company Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**6. Tangible assets**

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>			
At 1 July 2024	8,030	158,551	166,581
Additions	-	71,436	71,436
Disposals	-	(53,771)	(53,771)
	<u>8,030</u>	<u>176,216</u>	<u>184,246</u>
<b>Depreciation</b>			
At 1 July 2024	7,572	34,589	42,161
Charge for the financial year	458	22,027	22,485
On disposals	-	(6,721)	(6,721)
	<u>8,030</u>	<u>49,895</u>	<u>57,925</u>
<b>Net book value</b>			
At 30 June 2025	<u>-</u>	<u>126,321</u>	<u>126,321</u>
At 30 June 2024	<u>458</u>	<u>123,962</u>	<u>124,420</u>

**7. Stocks**

	2025 €	2024 €
Raw materials	<u>65,613</u>	<u>30,878</u>

The replacement cost of stock did not differ significantly from the figures shown.

**8. Debtors**

	2025 €	2024 €
Trade debtors	112,351	21,879
Prepayments	-	2,079
	<u>112,351</u>	<u>23,958</u>

**9. Creditors**

<b>Amounts falling due within one year</b>	2025 €	2024 €
Trade creditors	16,138	9,425
Taxation	93,683	143,256
Directors' current accounts (Note 12)	2,351	2,351
Other creditors	264,898	153,243
Accruals	6,000	6,000
	<u>383,070</u>	<u>314,275</u>

**Roofing Experts & Company Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**10. Income Statement**

	2025 €	2024 €
At 1 July 2024	859,667	418,902
Profit for the financial year	<u>130,453</u>	<u>440,765</u>
At 30 June 2025	<u><u>990,120</u></u>	<u><u>859,667</u></u>

**11. Contingent liabilities**

The company has received notification of a claim following a fire at a site location. The outcome of the claim and the position of the company insurers has not been finalised. The company intends to vigorously defend its position and rely on its insurance cover. The company has made provision for legal and professional fees it expects to incur and has accounted for the quantum by way of an exceptional item.

**12. Directors' remuneration and transactions**

	2025 €	2024 €
Remuneration	535,600	492,675
Pension contributions	620,000	367,500
	<u><u>1,155,600</u></u>	<u><u>860,175</u></u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Robert Lewis	<u><u>2,351</u></u>	<u><u>2,351</u></u>

**13. Related party transactions**

The company occupies premises at 23B York Road, Rathmines, Dublin 6 for which an annual rent of €20,000 (2024 - €20,000) has been paid. This rent reflects what would be obtainable in the open market. The said premises are co-owned by Marie Lewis, a former director, and related to director Robert Lewis.

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 16 March 2026.