

Registration number 696180

L & P Roofing Limited

Abridged accounts

for the year ended 31 December 2025

L & P Roofing Limited

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L & P Roofing Limited

Directors and other information

Directors	Liam Moore Paul Thorburn
Secretary	Paul Thorburn
Company number	696180
Registered office	Ballyvouden Kilteely Co. Limerick
Accountants	Kevin P. Madden & Associates Limited Accountants & Tax Consultants Sandylane Boher Co. Limerick
Bankers	Allied Irish Banks Castletroy Limerick

L & P Roofing Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages to 8 :

- 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 Kevin P. Madden & Associates Limited , Accountants & Tax Consultants , 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 31st December 2025.

L & P Roofing Limited

On behalf of the board

Liam Moore
Director

Paul Thorburn
Director

Date: 5th February 2026

L & P Roofing Limited

**Abridged balance sheet
as at 31 December 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	4		28,407		33,083
Current assets					
Debtors		168,606		107,360	
Cash at bank and in hand		-		6,594	
		168,606		113,954	
Creditors: amounts falling due within one year	5	(45,061)		(41,496)	
Net current assets			123,545		72,458
Total assets less current liabilities			151,952		105,541
Creditors: amounts falling due after more than one year			(103,109)		(126,232)
Net assets/(liabilities)			48,843		(20,691)
Called up share capital	6		100		100
Profit and loss account			48,743		(20,791)
Equity shareholders' funds			48,843		(20,691)

The directors 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) no notice under section 334(1) in accordance with section 334(2) of the Companies Act 2014 been served on the company;

(d) they acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account, and to prepare accounts which give a true and fair view of the state of affairs 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 the Companies Act 2014 relating to accounts so far as they are applicable to the company.

(e) they hereby certify that they have relied on the specific exemptions contained in sections 352, on the grounds that the company is entitled to the benefits of those exemptions as a small company and the abridged financial statement have been properly prepared in accordance with section 353.

The abbreviated accounts were approved by the Board on _____ 5 February 2026 and signed on its behalf by

L & P Roofing Limited

Liam Moore
Director

Paul Thorburn
Director

L & P Roofing Limited

Notes to the abridged financial statements for the year ended 31 December 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising 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 Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Company Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

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:

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	20% Reducing Balance

1.5. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

2. Directors and their interests

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

	Ordinary shares	
	31/12/25	01/01/25
Liam Moore	50	50
Paul Thorburn	50	50

3. Transactions with directors

Paul Thorburn	3,623	-	-
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There were no related party transactions with the directors during the period.

L & P Roofing Limited

Notes to the abridged financial statements for the year ended 31 December 2025

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	Tangible fixed assets		
	€		
4. Fixed assets			
Cost			
At 1 January 2025	48,933		
Additions	-		
At 31 December 2025	48,933		
Depreciation			
At 1 January 2025	15,850		
Charge for year	4,676		
At 31 December 2025	20,526		
Net book values			
At 31 December 2025	28,407		
At 31 December 2024	33,083		
5. Creditors: amounts falling due within one year		2025	2024
		€	€
<i>Loans & other borrowings</i>			
Bank overdraft		14,845	-
<i>Other creditors</i>			
Trade creditors		13,863	33,843
Directors' accounts		393	735
Accruals and deferred income		5,440	4,910
<i>Taxation creditors</i>			
Corporation tax		6,111	13
PAYE/PRSI		4,409	1,995
		45,061	41,496
		45,061	41,496

L & P Roofing Limited

**Notes to the abridged financial statements
for the year ended 31 December 2025**

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6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

7. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

8. Approval of financial statements

The financial statements were approved by the Board on _____5 February 2026 and signed on its behalf by

Liam Moore
Director

Paul Thorburn
Director