

Company Number: 169945

BR Roofing Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

BR Roofing Limited

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BR Roofing Limited
DIRECTORS AND OTHER INFORMATION

Directors	Brendan Robertson Sandra Robertson
Company Secretary	Sandra Robertson
Company Number	169945
Registered Office	44 Violet Hill Park Glasnevin Dublin 11
Accountants	JFWard Associates Certified Public Accountants 1 The Corn House Distillery Lofts Distillery Road Dublin 3

BR Roofing Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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 JFWard Associates, (Certified Public 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 March 2025."

Signed on behalf of the board

Brendan Robertson
Director

13 January 2026

Sandra Robertson
Director

13 January 2026

BR Roofing Limited
ACCOUNTANT'S REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of BR Roofing Limited for the financial year ended 31 March 2025

In accordance with the engagement letter dated 3 November 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to me.

As a practising member firm of the Institute of Chartered Accountants Ireland, I am subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of BR Roofing Limited, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for my work or for this report.

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

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that BR Roofing 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 BR Roofing Limited. You consider that BR Roofing Limited is exempt from the statutory audit requirement for the financial year.

I have not been instructed to carry out an audit or a review of the abridged financial statements of BR Roofing Limited. For this reason, I have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory abridged financial statements.

Jennie Ward
for and on behalf of
JFWARD ASSOCIATES
Certified Public Accountants
1 The Corn House
Distillery Lofts
Distillery Road
Dublin 3

13 January 2026

BR Roofing Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	3,115	6,231
		<hr/>	<hr/>
Current Assets			
Debtors	8	768	2,568
Cash at bank and in hand		52,922	41,902
		<hr/>	<hr/>
		53,690	44,470
		<hr/>	<hr/>
Creditors: amounts falling due within one year	9	(3,204)	(4,093)
		<hr/>	<hr/>
Net Current Assets		50,486	40,377
		<hr/>	<hr/>
Total Assets less Current Liabilities		53,601	46,608
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity	11	125	125
Other reserves	12	2	2
Retained earnings		53,474	46,481
		<hr/>	<hr/>
Shareholders' Funds		53,601	46,608
		<hr/> <hr/>	<hr/> <hr/>

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 BR Roofing 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 13 January 2026 and signed on its behalf by:

Brendan Robertson
Director

Sandra Robertson
Director

BR Roofing Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Capital redemption reserve €	Total €
At 1 April 2023	125	41,229	2	41,356
Profit for the financial year	-	5,252	-	5,252
At 31 March 2024	125	46,481	2	46,608
Profit for the financial year	-	6,993	-	6,993
At 31 March 2025	125	53,474	2	53,601

BR Roofing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

BR Roofing Limited is a company limited by shares incorporated in Ireland

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 March 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. 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 financial statements have been prepared in Euro (€) which is the functional currency of the company.

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 comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

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	- 10% Reducing Balance
Motor vehicles	- 20% Reducing Balance

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.

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.

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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

BR Roofing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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.

3. Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing the financial statements.

4. 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 roofing contractual services

5. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	3,116	3,116
	<u> </u>	<u> </u>

6. Employees

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

	2025	2024
	Number	Number
Administration (including directors)	1	1
	<u> </u>	<u> </u>

7. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 April 2024	7,740	17,727	25,467
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	7,740	17,727	25,467
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2024	7,740	11,496	19,236
Charge for the financial year	-	3,116	3,116
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	7,740	14,612	22,352
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 March 2025	-	3,115	3,115
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	-	6,231	6,231
	<u> </u>	<u> </u>	<u> </u>

BR Roofing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

8. Debtors			2025	2024
			€	€
Trade debtors			190	-
Taxation			-	1,516
Prepayments			578	1,052
			<u>768</u>	<u>2,568</u>
9. Creditors			2025	2024
Amounts falling due within one year			€	€
Taxation			1,950	2,374
Directors' current accounts			334	334
Other creditors			(700)	(200)
Accruals			1,620	1,585
			<u>3,204</u>	<u>4,093</u>
10. Taxation			2025	2024
			€	€
Debtors:				
Relevant contracts tax			-	1,516
Creditors:				
VAT			727	267
Corporation tax			-	1,434
PAYE			1,223	673
			<u>1,950</u>	<u>2,374</u>
11. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.25 each	<u>125,000</u>	<u>125,000</u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.25 each	<u>125</u>	<u>125</u>

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

Name	Class of Shares	Number Held	
		At 31/03/25	01/04/24
Brendan Robertson	Ordinary Shares	99	99
Sandra Robertson	Ordinary Shares	1	1
		<u>100</u>	<u>100</u>

BR Roofing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Reserves

	Profit and loss account €	Capital redemption reserve €	Total €
At 1 April 2024	46,481	2	46,483
Profit for the financial year	6,993	-	6,993
At 31 March 2025	<u>53,474</u>	<u>2</u>	<u>53,476</u>

13. Directors' remuneration

	2025 €	2024 €
Remuneration	<u>29,207</u>	<u>29,098</u>

The directors hold the sole position of key management within the company.

14. Comparative Period

The financial statements for the comparative period ended 31 March 2024 were previously audited.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 January 2026.