



Company Number: 365807

Suir Roofing Supplies Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Suir Roofing Supplies Ltd

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Suir Roofing Supplies Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Valerie Nolan John Nolan
Company Secretary	Valerie Nolan
Company Number	365807
Registered Office and Business Address	Airborne, Piltown, Co. Kilkenny.
Accountants	O’Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accounts Ireland Anglesea House, Anglesea Street, Clonmel, Co. Tipperary E91 P2C8

Suir Roofing Supplies Ltd

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 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 O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accounts Ireland), 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

Valerie Nolan
Director

21 January 2026

John Nolan
Director

21 January 2026

Suir Roofing Supplies Ltd

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	19,243	32,130
Current Assets			
Stocks	6	68,519	64,518
Debtors	7	128,113	53,979
Cash and cash equivalents		806,051	690,098
		1,002,683	808,595
Creditors: amounts falling due within one year	8	(86,329)	(74,872)
Net Current Assets		916,354	733,723
Total Assets less Current Liabilities		935,597	765,853
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	935,497	765,753
Shareholders' Funds		935,597	765,853

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 Suir Roofing Supplies Ltd, 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 21 January 2026 and signed on its behalf by:

Valerie Nolan
Director

John Nolan
Director

Suir Roofing Supplies Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Suir Roofing Supplies Ltd is a company limited by shares incorporated in Ireland. Airborne,, Piltown,, Co. Kilkenny. is the registered office, which is also the principal place of business of the company. . The principal activity of the company during the year was the sale of roofing products and related activities. 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 comprises the invoice value of goods 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:

Plant and machinery	-	33.33% Straight line
Fixtures, fittings and equipment	-	33.33% Straight line
Motor vehicles	-	20% 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.

Suir Roofing Supplies Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 paid holiday arrangements and a defined contribution pension scheme.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plan

This accounting policy is noted below under Pensions.

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.

Rates Grants received

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.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	13,008	17,634
Rates Grants received received	-	(1,112)
Amortisation of Rates Grants received	-	(4,000)
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

Suir Roofing Supplies Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	51,104	8,570	30,169	89,843
At 31 December 2025	51,104	8,570	30,169	89,843
Depreciation				
At 1 January 2025	31,760	8,384	17,569	57,713
Charge for the financial year	9,666	71	3,150	12,887
At 31 December 2025	41,426	8,455	20,719	70,600
Net book value				
At 31 December 2025	9,678	115	9,450	19,243
At 31 December 2024	19,344	186	12,600	32,130

6. Stocks

	2025	2024
	€	€
Work in progress	6,044	-
Finished goods and goods for resale	62,475	64,518
	68,519	64,518

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

7. Debtors

	2025	2024
	€	€
Trade debtors	126,146	52,177
Taxation	-	1,802
Prepayments	1,967	-
	128,113	53,979

8. Creditors

Amounts falling due within one year	2025	2024
	€	€
Trade creditors	28,997	44,334
Taxation	54,142	24,257
Directors' current accounts (Note 12)	-	3,091
Accruals	3,190	3,190
	86,329	74,872

9. Pension costs - defined contribution

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. Pension costs amounted to €35,000 (2024 - €35,000).

Suir Roofing Supplies Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

10. Income Statement

	2025	2024
	€	€
At 1 January 2025	765,753	708,758
Profit for the financial year	169,744	56,995
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At 31 December 2025	935,497	765,753
	<hr/> <hr/>	<hr/> <hr/>

11. Capital commitments

There was no material capital commitments at the year-end.

12. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	40,000	40,000
Pension contributions	35,000	35,000
	<hr/>	<hr/>
	75,000	75,000
	<hr/> <hr/>	<hr/> <hr/>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Valerie Nolan	-	3,091
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13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.