

**Callaghan Roofing Limited**

**Abridged Financial Statements**

**for the year ended  
31 March 2025**

**Registration number 289208**

## **Callaghan Roofing Limited.**

### **Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Statement of directors' responsibilities	<b>2</b>
Statement of accounting policies	<b>3 - 4</b>
Balance sheet	<b>5</b>
Notes forming part of the financial statements	<b>6 - 8</b>

## **Callaghan Roofing Limited.**

### **Directors and other information**

Directors	Warren Dowling Geraldine Callaghan
Secretary	Warren Dowling
Bankers	Bank of Ireland, Walkinstown Dublin 12.
Registered office	173 Herberton Road, Rialto, Dublin 8.
Company registered number	289208

**Callaghan Roofing Limited.**  
**for the year ended 31 March 2025**

**Statement of directors' responsibilities and declaration on financial statements**

The directors made the following statement in respect of the financial statements for the year ended 31 March 2025.

**“General responsibilities**

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2019 and all Regulations to be construed as one of those Acts. They are also responsible for ensuring that the company otherwise complies with the provision of those Acts relating to the financial statements in so far as they are applicable to the company. They have the general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

**Directors' declaration on the financial statements**

In relation to the financial statements as set out on pages 3 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 been prepared on the going concern basis on the grounds that the company will continue in business.

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 31 March 2025.”

On behalf of the board

**Warren Dowling**

**Geraldine Callaghan**

Date

## **Callaghan Roofing Limited.**

**For the year ended 31 March 2025**

### **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.

#### *Basis of preparation*

The financial statements are prepared in accordance with the generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

#### *Turnover*

Turnover represents net sales to customers and excludes VAT.

#### *Tangible Fixed Assets and Depreciation*

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Leasehold premises and improvements	- over the term of the lease
Fixtures and fittings	- 5 years
Plant, machinery and equipment	- 5 years
Motor vehicles	- 4 years

#### *Stocks*

Stocks are stated at their lower of cost and net realisable value. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

#### *Foreign currency*

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at a balance sheet rate or the contracted rate and the exchange differences are dealt with in the profit and loss account.

#### *Taxation*

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from this in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting if used. (If appropriate – The revaluation of property is not considered to constitute a timing difference as there is no intention to dispose of such property in the foreseeable future.)

**Callaghan Roofing Limited.**

**For the year ended 31 March 2025**

## **Callaghan Roofing Limited.**

### **For the year ended 31<sup>st</sup> March 2025**

#### *Leased assets*

Assets obtained under hire purchase contracts and leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Operating lease rentals charged to the profit and loss account on a straight line basis over the lease term.

#### *Pensions*

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit account in the year in which they fall due.

#### *Cash flow statement*

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

#### *Goodwill*

Acquired goodwill is written off in equal annual instalments over its estimated life.

#### *Patents*

Patents are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life.

#### *Research and Development*

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

**Callaghan Roofing Limited.**

**Notes to the Accounts  
For the year ended 31 March 2025**

		2025	
	Notes	€	€
Fixed Assets			-
Current Assets		-	
Creditors: amounts falling due within one year		-	
Net Current Assets/(Liabilities)		<u>          </u>	-
Total Assets less Current Liabilities			<u>          </u>
Net Assets/(Liabilities)			<u>          </u>
Capital and reserves			
Share Capital	2		1
Profit and loss account			<u>          </u>
			<u>          </u>

On behalf of the board

**Warren Dowling  
Director**

**Geraldine Callaghan  
Director**

**Callaghan Roofing Limited.**

**Notes to the Accounts  
For the year ended 31 March 2025**

<b>Note 1-Fixed asset</b>	<b>Motor Vehicle</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 April 2019	-	-
Additions	-	-
Disposals	-	-
At 31 March 2025	<u>-</u>	<u>-</u>
<b>Depreciation</b>		
At 1 April 2024	-	-
Charge for the period		
Balancing Charge	-	-
At 31 March 2025	<u>-</u>	<u>-</u>
<b>Net book values</b>		
At 31 March 2025	-	-
At 1 April 2024	<u>-</u>	<u>-</u>

**Callaghan Roofing Limited.**

**Notes to the Accounts**

**For the year ended 31 March 2025**

**(All amounts are expressed in Euro)**

<b>Note 2 Share capital</b>	<b>2025</b>
	<b>€</b>
<b>Authorised</b>	
- Ordinary shares of €1.27 each	100,000
	<u>100,000</u>
<b>Allotted, called up and fully paid</b>	
- Ordinary shares of - € 1.27 each	1
	<u>1</u>
	<u><u>1</u></u>
 <b>Note 3 Interests of directors and company secretary</b>	 <b>Number</b>
Martin Callaghan	1
Geraldine Callaghan	-

**Callaghan Roofing Limited**

**Notes to the Accounts**

**For the year ended 31<sup>st</sup> March 2025**

**(all amounts expressed in Euro)**

**Note 4 - Material Interest of directors in contracts with the company**

**Note 5 – Approval of financial statements**

The directors approved the financial statements in April 2025.

