

Company Number: 455380

**J W Roofing Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**J W Roofing Ltd**  
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**J W Roofing Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	William Fitzpatrick Tracey Fitzpatrick
<b>Company Secretary</b>	Tracey Fitzpatrick
<b>Company Number</b>	455380
<b>Registered Office and Business Address</b>	Parkannesley Ballygarrett Gorey Wexford Ireland
<b>Accountants</b>	Sean Brennan & Co. 1 St. Michaels Court, Gorey, Co. Wexford.

**J W Roofing Ltd**  
**BALANCE SHEET**  
as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>75,271</u>	<u>65,945</u>
<b>Current Assets</b>			
Debtors	8	37,692	25,336
Creditors: amounts falling due within one year	9	<u>(146,434)</u>	<u>(102,443)</u>
<b>Net Current Liabilities</b>		<u>(108,742)</u>	<u>(77,107)</u>
<b>Total Assets less Current Liabilities</b>		<u>(33,471)</u>	<u>(11,162)</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(16,151)</u>	<u>(7,877)</u>
<b>Net Liabilities</b>		<u>(49,622)</u>	<u>(19,039)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	12	100	100
Retained earnings		<u>(49,722)</u>	<u>(19,139)</u>
<b>Equity attributable to owners of the company</b>		<u>(49,622)</u>	<u>(19,039)</u>

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 J W Roofing Ltd, state that -

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- 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,
- 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 27 January 2026 and signed on its behalf by:

William Fitzpatrick  
Director

Tracey Fitzpatrick  
Director

**J W Roofing Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**1. General Information**

J W Roofing Ltd 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 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:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	12.5% Reducing Balance
Fixtures, fittings and equipment	-	12.5% Reducing Balance
Motor vehicles	-	12.5% 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.

**Leasing and hire purchases**

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

**Leasing**

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

**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.

**J W Roofing Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**Borrowing costs**

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

**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.

**Ordinary share capital**

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

**3. 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

<b>4. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	10,584	9,225
Loss/(profit) on disposal of tangible assets	368	-
	<u>          </u>	<u>          </u>
<b>5. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	1,440	3,137
	<u>          </u>	<u>          </u>

**6. Employees**

The average monthly number of employees, including directors, during the financial year was 0.00]0, (2024 - 3).

	<b>2025</b>	2024
	Number	Number
Employees	2	2
Management	1	1
	<u>          </u>	<u>          </u>
	<b>3</b>	<b>3</b>
	<u>          </u>	<u>          </u>

**J W Roofing Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**7. Tangible assets**

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
<b>Cost or Valuation</b>					
At 1 April 2024	1,900	48,940	1,497	71,752	124,089
Additions	-	-	496	37,000	37,496
Disposals	-	-	-	(30,000)	(30,000)
At 31 March 2025	1,900	48,940	1,993	78,752	131,585
<b>Depreciation</b>					
At 1 April 2024	-	24,396	778	32,970	58,144
Charge for the financial year	-	3,061	249	7,274	10,584
On disposals	-	-	-	(12,414)	(12,414)
At 31 March 2025	-	27,457	1,027	27,830	56,314
<b>Net book value</b>					
At 31 March 2025	<b>1,900</b>	<b>21,483</b>	<b>966</b>	<b>50,922</b>	<b>75,271</b>
At 31 March 2024	1,900	24,544	719	38,782	65,945

**8. Debtors**

	2025	2024
	€	€
Trade debtors	29,692	17,336
Other debtors	8,000	8,000
	<b>37,692</b>	<b>25,336</b>

**9. Creditors**

	2025	2024
	€	€
<b>Amounts falling due within one year</b>		
Amounts owed to credit institutions	89,596	51,661
Net obligations under finance leases and hire purchase contracts	8,306	9,716
Trade creditors	3,200	4,412
Taxation	8,099	4,892
Directors' current accounts (Note 15)	35,933	30,462
Accruals	1,300	1,300
	<b>146,434</b>	<b>102,443</b>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

<b>10. Creditors</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	<b>Amounts falling due after more than one year</b>		
	Bank loans	1,587	4,727
	Finance leases and hire purchase contracts	14,564	3,150
		<u>16,151</u>	<u>7,877</u>
	<b>Loans</b>		
	Repayable in one year or less, or on demand	89,596	51,661
	Repayable between one and two years	1,587	4,727
		<u>91,183</u>	<u>56,388</u>
	<b>Net obligations under finance leases and hire purchase contracts</b>		
	Repayable within one year	8,306	9,716
	Repayable between one and five years	14,564	3,150
		<u>22,870</u>	<u>12,866</u>
<b>11. Taxation</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	<b>Creditors:</b>		
	VAT	7,218	3,609
	PAYE	481	1,103
	Subcontractors tax	400	180
		<u>8,099</u>	<u>4,892</u>
<b>12. Share capital</b>		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>
	<b>Authorised</b>		
	Ordinary Shares Class 1	100,000	€1.00 each
		<u>100,000</u>	<u>100,000</u>
	<b>Allotted, called up and fully paid</b>		
	Ordinary Shares Class 1	100	€1.00 each
		<u>100</u>	<u>100</u>

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

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held</b>	
		<b>At 31/03/25</b>	<b>01/04/24</b>
William Fitzpatrick	Ordinary Shares Class 1	50	50
Tracey Fitzpatrick	Ordinary Shares Class 1	50	50
		<u>100</u>	<u>100</u>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**13. Income Statement**

	2025 €	2024 €
At 1 April 2024		
Loss for the financial year	(19,139)	4,405
	<u>(30,583)</u>	<u>(23,544)</u>
At 31 March 2025	<u>(49,722)</u>	<u>(19,139)</u>

**14. Financial commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 €	2024 €
<b>Due:</b>		
Within one year	(8,306)	(9,716)
Between one and five years	(14,564)	(3,150)
	<u>(22,870)</u>	<u>(12,866)</u>

**15. Directors' remuneration and transactions**

	2025 €	2024 €
Remuneration	<u>19,911</u>	<u>20,694</u>

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 27 January 2026.