

Company Number: 183338

Roscommon Joinery Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Roscommon Joinery Limited

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Roscommon Joinery Limited
DIRECTORS AND OTHER INFORMATION

| | |
|---|--|
| Directors | John Gillooly Veronica Gillooly |
| Company Secretary | Veronica Gillooly |
| Company Number | 183338 |
| Registered Office and Business Address | Circular Road Roscommon |
| Accountants | O'Boyle & Co Chartered Accountants Church Street Longford |

Roscommon Joinery Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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.

Signed on behalf of the board

John Gillooly
Director

11 March 2026

Veronica Gillooly
Director

11 March 2026

Roscommon Joinery Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Roscommon Joinery Limited for the financial year ended 31 December 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 8 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are 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 Roscommon Joinery Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We 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 December 2025 your duty to ensure that Roscommon Joinery 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 Roscommon Joinery Limited. You consider that Roscommon Joinery Limited is exempt from the statutory audit requirement for the financial year.

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

O'BOYLE & CO
Chartered Accountants
Church Street
Longford

11 March 2026

Roscommon Joinery Limited

BALANCE SHEET

as at 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|----------|----------------|-----------|
| Creditors: amounts falling due within one year | 5 | (1,535) | (1,535) |
| Net Current Liabilities | | (1,535) | (1,535) |
| Total Assets less Current Liabilities | | (1,535) | (1,535) |
| Capital and Reserves | | | |
| Called up share capital presented as equity | 6 | 3 | 3 |
| Retained earnings | | (1,538) | (1,538) |
| Equity attributable to owners of the company | | (1,535) | (1,535) |

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 Roscommon Joinery 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 11 March 2026 and signed on its behalf by:

John Gillooly
Director

Veronica Gillooly
Director

Roscommon Joinery Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Roscommon Joinery Limited is a company limited by shares incorporated in the Republic of Ireland. The company number is 183338. The registered office address is Circular Road, Roscommon, which is also the principal place of business of the company. The company did not trade during the financial year. 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 modified to include certain items at fair value. 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.

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

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. Significant accounting judgements and key sources of estimation uncertainty

Going concern:

The directors have assessed the company's financial position for a period of at least twelve months from the date of the approval of the financial statements and based on their assessment there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the director considers it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4. Employees

The company has no employees and the directors did not receive any remuneration during the financial year (2024 - €nil).

5. Creditors

| | 2025 | 2024 |
|-------------------------------------|--------------|--------------|
| Amounts falling due within one year | € | € |
| Trade creditors | 480 | 480 |
| Accruals | 1,055 | 1,055 |
| | <u>1,535</u> | <u>1,535</u> |

Roscommon Joinery Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

| 6. Share capital | | | 2025 | 2024 |
|---|-------------------------|-----------------------|-------------------|-------------------|
| | | | € | € |
| Description | Number of shares | Value of units | | |
| Authorised | | | | |
| €1.27 Ordinary Shares | 99,979 | €1.27 each | 126,973 | 126,973 |
| | | | <u> </u> | <u> </u> |
| Allotted, called up and fully paid | | | | |
| €1.27 Ordinary Shares | 2 | €1.27 each | 3 | 3 |
| | | | <u> </u> | <u> </u> |

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

| Name | Class of Shares | Number Held | |
|-------------------|------------------------|--------------------|-------------------|
| | | At 31/12/25 | 01/01/25 |
| John Gillooly | €1.27 Ordinary Shares | 1 | 1 |
| Veronica Gillooly | €1.27 Ordinary Shares | 1 | 1 |
| | | <u> </u> | <u> </u> |
| | | 2 | 2 |
| | | <u> </u> | <u> </u> |

7. Income Statement

| | 2025 | 2024 |
|---------------------|-------------------|-------------------|
| | € | € |
| At 1 January 2025 | (1,538) | (1,538) |
| | <u> </u> | <u> </u> |
| At 31 December 2025 | (1,538) | (1,538) |
| | <u> </u> | <u> </u> |

8. Capital commitments

The company had no material capital commitments at the financial year ended 31 December 2025.

9. Contingent liabilities

The company had no contingent liabilities at the financial year ended 31 December 2025.

10. Controlling Interest

The company is joint-owned by John Gillooly and Veronica Gillooly at year end 31 December 2025.

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11 March 2026.