

FRANK FLEMING ROOFING LIMITED

**ABRIDGED FINANCIAL STATEMENTS
FOR YEAR ENDED
APRIL 30, 2025**

CRO Number: 542862

FRANK FLEMING ROOFING LIMITED

ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED APRIL 30, 2025

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EXTRACT FROM DIRECTORS' REPORT

Directors and their interests

The directors who served during the financial year are listed below. In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the financial year ended April 30, 2025 were as follows:

<u>Director</u>	2025 No. of Shares	2024 No. of Shares	Type of the Instrument
Frank Fleming	50	50	Ordinary
Emma Keogh	50	50	Ordinary

The names of the Directors who signed the original Directors' Report were Frank Fleming and Emma Keogh.

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS

In accordance with the instructions given to us we have compiled without carrying out an audit, the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, 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 the Company's Board of Directors, as a body, for our work, or for this report.

Respective Responsibilities of Directors and Accountants

As described on page 2 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at April 30, 2025 and its profit for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile financial statements of Frank Fleming Roofing Limited, from the accounting records, information and explanations supplied to us by the directors.

Scope of Work

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement No.41 Chartered Accountants Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services - Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

You have acknowledged on the balance sheet for the year ended April 30, 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of the financial year and of its profit or loss for such a year under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

V. P. LYNCH & COMPANY
ACCOUNTANTS
2 BALLYMOUNT ROAD UPPER
DUBLIN 24

DATE: August 26, 2025

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The significant accounting policies adopted by Frank Fleming Roofing Limited and applied consistently are as follows:

Basis of Accounting

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland and the Companies Act 2014.

Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS1: Cash Flow Statements, has not prepared a cash flow statement.

Turnover

Turnover represents net sales to customers and excludes Value Added Tax.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated so as to write down the cost of tangible fixed assets to their estimated residual values at the following rates:

Motor Vehicles	12.5% Straight Line
Plant & Machinery	12.5% Straight Line
Computer	12.5% Straight Line

Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. 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 those in which they are recognised in the financial statements.

Stocks

Stocks are valued at the lower of cost or net realisable value. Net realisable value is defined as estimated selling price less all costs of completion. Cost is based on normal levels of cost and comprises cost of purchase i.e. suppliers invoice price with the addition of charges such as freight or duty where appropriate.

Bad Debts

Known bad debts are written off and provision made for those considered doubtful.

FRANK FLEMING ROOFING LIMITED

ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED APRIL 30, 2025

NOTES TO THE FINANCIAL STATEMENTS

2. STAFF NUMBERS AND COSTS

	2025	2024
The average number of employees was as follows		
Administration	1	1
Roofing	3	4
	<u>4</u>	<u>5</u>

These numbers include directors.

The aggregate payroll costs of these employees were as follows

	2025	2024
	€	€
Wages & Salaries	82,356	111,240
Social Welfare Costs	9,389	12,393
Pensions	-	-
	<u>91,745</u>	<u>123,633</u>
	<u><u>91,745</u></u>	<u><u>123,633</u></u>

3. DIRECTORS REMUNERATION AND TRANSACTIONS

	2025	2024
	€	€
Salary	98,500	96,000
Pensions	8,214	7,823
	<u>106,714</u>	<u>103,823</u>
	<u><u>106,714</u></u>	<u><u>103,823</u></u>

4. TANGIBLE FIXED ASSETS

	2025	2024
	€	€
Net Book Value	14,135	19,613
	<u>14,135</u>	<u>19,613</u>

5. STOCK AND WORK IN PROGRESS

	2025	2024
	€	€
Finished Goods and Work In Progress	25,140	13,500
	<u>25,140</u>	<u>13,500</u>

FRANK FLEMING ROOFING LIMITED

ABRIDGED FINANCIAL STATEMENTS FOR YEAR ENDED APRIL 30, 2025

NOTES TO THE FINANCIAL STATEMENTS

6. DEBTORS	2025	2024
(Amounts falling due within one year)	€	€
Trade Debtors	78,751	78,751
Other Debtors	-	-
	<hr/>	<hr/>
	78,751	78,751
	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS	2025	2024
(Amounts falling due within one year)	€	€
Trade Creditors	12,896	30,286
Accruals	6,265	8,178
Directors Loan Account	-35,391	-31,489
Corporation Tax	368	1,190
RCT	-	-
VAT	-1,748	-5,875
PAYE/PRSI	4,106	7,221
	<hr/>	<hr/>
	-13,504	9,511
	<hr/> <hr/>	<hr/> <hr/>

8. SHARE CAPITAL	2025	2024
	€	€
Authorised:		
100,000 Ordinary Shares of €1 each	<hr/> <hr/>	<hr/> <hr/>
100,000	100,000	100,000
Allotted Called Up and Fully Paid		
100 Ordinary Shares of €1 each	<hr/> <hr/>	<hr/> <hr/>
100	100	100

9. DIRECTORS' INTERESTS

The following interest in shares of the Company have been advised by the Directors in accordance with Part 5 of the Companies Act 2014.

<u>Director</u>	2025	2024	Type
	No. of	No. of	of the
	Shares	Shares	Instrument
Frank Fleming	50	50	Ordinary
Emma Keogh	50	50	Ordinary