



WESTBORO PARTNERS
Business & Financial Advisers

Rosborough Bro's Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Rosborough Bro's Limited

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Rosborough Bro's Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Keith Rosborough Mr Stephen Rosborough
Company Secretary	Mr Keith Rosborough
Company Number	751742
Registered Office	162 Dun Eoin Carrigaline Cork P43 W861 Republic of Ireland
Business Address	Unit 11 Oatlands Belgooly Cork P17 H260 Republic of Ireland
Accountants	Westboro Partners Chartered Accountants Ireland Westboro House Montenotte Cork T23 HVF6

Rosborough Bro's Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 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.

Rosborough Bro's Limited
CHARTERED ACCOUNTANTS IRELAND REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Rosborough Bro's Limited
for the financial year ended 31 October 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 October 2025 as set out on pages 6 to 10 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 Rosborough Bro's 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 October 2025 your duty to ensure that Rosborough Bro's 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 Rosborough Bro's Limited. You consider that Rosborough Bro's 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 Rosborough Bro's 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.

WESTBORO PARTNERS
Chartered Accountants Ireland
Westboro House
Montenotte
Cork
T23 HVF6

19 February 2026

Rosborough Bro's Limited

BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>46,958</u>	<u>49,268</u>
Current Assets			
Stocks	9	86,500	3,000
Debtors	10	154,779	62,072
Cash and cash equivalents		176,990	368,259
		<u>418,269</u>	<u>433,331</u>
Creditors: amounts falling due within one year	11	<u>(83,093)</u>	<u>(182,026)</u>
Net Current Assets		<u>335,176</u>	<u>251,305</u>
Total Assets less Current Liabilities		<u>382,134</u>	<u>300,573</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		382,034	300,473
Equity attributable to owners of the company		<u>382,134</u>	<u>300,573</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 Rosborough Bro's 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 19 February 2026 and signed on its behalf by:

Mr Keith Rosborough
Director

Mr Stephen Rosborough
Director

Rosborough Bro's Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Rosborough Bro's Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 751742. The registered office of the company is 162 Dun Eoin, Carrigaline, Cork, P43 W861, Republic of Ireland. The principal activity of the company is to carry on steel works services. 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 financial year ended 31 October 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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 and services supplied by the company, exclusive of trade discounts and value added tax.

Government Grants

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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. Stocks are determined on a first-in first-out basis. 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.

Rosborough Bro's Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 31 October 2025

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.

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.

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Rosborough Bro's Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from FRS 105, effective 1st November 2024.

4. Critical Accounting Judgements and Estimates

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

Rosborough Bro's Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

5. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	7,678	7,039
Loss/(profit) on disposal of tangible assets	1,750	-
	<u><u> </u></u>	<u><u> </u></u>
6. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	5,991
	<u><u> </u></u>	<u><u> </u></u>

7. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 0).

	2025	2024
	Number	Number
Admin	7	-
Directors	2	-
	<u><u> </u></u>	<u><u> </u></u>
	9	-

8. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 November 2024	17,813	5,063	33,431	56,307
Additions	4,750	2,368	-	7,118
Disposals	-	-	(2,000)	(2,000)
At 31 October 2025	<u>22,563</u>	<u>7,431</u>	<u>31,431</u>	<u>61,425</u>
Depreciation				
At 1 November 2024	2,227	633	4,179	7,039
Charge for the financial year	2,820	929	3,929	7,678
On disposals	-	-	(250)	(250)
At 31 October 2025	<u>5,047</u>	<u>1,562</u>	<u>7,858</u>	<u>14,467</u>
Net book value				
At 31 October 2025	<u>17,516</u>	<u>5,869</u>	<u>23,573</u>	<u>46,958</u>
At 31 October 2024	<u>15,586</u>	<u>4,430</u>	<u>29,252</u>	<u>49,268</u>

9. Stocks	2025	2024
	€	€
Finished goods and goods for resale	86,500	3,000
	<u><u> </u></u>	<u><u> </u></u>

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

Rosborough Bro's Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

10. Debtors	2025	2024
	€	€
Trade debtors	150,115	54,495
Other debtors	100	100
Taxation	4,564	1,369
Prepayments	-	6,108
	<u>154,779</u>	<u>62,072</u>
11. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	59,476	86,382
Taxation	14,507	82,006
Directors' current accounts (Note 14)	4,071	3,884
Accruals	5,039	9,754
	<u>83,093</u>	<u>182,026</u>
12. Profit and loss account	2025	2024
	€	€
At 1 November 2024	300,473	-
Profit for the financial year	81,561	300,473
At 31 October 2025	<u>382,034</u>	<u>300,473</u>
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 October 2025.		
14. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	164,529	103,408
Pension contributions	30,000	-
	<u>194,529</u>	<u>103,408</u>
The following amounts are repayable to the directors:	2025	2024
	€	€
Mr Keith Rosborough	4,000	3,884
Mr Stephen Rosborough	71	-
	<u>4,071</u>	<u>3,884</u>
15. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 19 February 2026.		