

**Registration number 32088**

---

**Roche & Sons Limited**  
**Abridged accounts**  
**for the year ended 30 June 2025**

---

---

## Roche & Sons Limited

---

### Contents

Company Information	1
Abridged balance sheet	2
Notes to the abridged Financial Statements	3 - 6

---

## Roche & Sons Limited

---

### Company information

Directors	Graham O'Sullivan
Secretary	Jane O'Sullivan
Company number	32088
Registered office	Unit C2 Grange Industrial Estate Ballycurreen Cork
Accountants	Abacus & Co The Elms Sculleen Cloyne Co Cork
Bankers	Bank of Ireland PLC 32 South Mall Cork
Solicitors	Ken Murray & Co 3 Oliver Plunkett Place Midleton Co Cork

---

**Roche & Sons Limited**

---

**Abridged balance sheet  
as at 30 June 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5		2,926		3,659
<b>Current assets</b>					
Stocks	6	56,800		66,562	
Debtors	7	223,120		212,027	
Cash at bank and in hand		29,112		34,328	
		309,032		312,917	
<b>Creditors: amounts falling due within one year</b>	8	(70,037)		(72,874)	
<b>Net current assets</b>			238,995		240,043
<b>Total assets less current liabilities</b>			241,921		243,702
<b>Net assets</b>			241,921		243,702
<b>Capital and reserves</b>					
Called up share capital			4		4
Profit and loss account	9		241,917		243,698
<b>Equity shareholders' funds</b>			241,921		243,702

We the directors of Roche & Sons 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) of the Companies Act 2014. (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 it's financial year and of it's profit or loss for such a 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; We have done so on the ground that the company is entitled to the benefit of that exemption in accordance with section 353.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within the Companies Act 2014 and in accordance with the provisions of FRS 102 Section 1A.

The financial statements were approved and authorised for issue by the Board on 8 March 2025.

---

Graham O'Sullivan  
Director

**The notes on pages 3 to 6 form an integral part of these financial statements.**

---

## Roche & Sons Limited

### Notes to the abridged financial statements for the year ended 30 June 2025

---

#### 1. Summary of significant accounting policies

##### 1.1. General information and basis of preparation

Roche & Sons Limited is a company limited by shares, incorporated in the Republic of Ireland and its company registration number is 32088. The principal activity of the company continues to be the purchase for resale of coffins and other related products. The company's registered office is Unit C2, Grange Industrial Estate, Ballycurreen, Cork.

The financial statements are presented in Euro which is the functional currency of the company.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

The financial statements are prepared on the going concern basis, and comply with the financial reporting issued by the Financial Reporting Council including the FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS102 and the Companies Act 2014.

##### 1.2. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 20% Reducing balance
Motor Vehicles	- 20% Reducing balance

##### 1.3. Stock

Stock is valued at the lower of cost and net realisable value.

##### 1.4. Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### 1.5. Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

##### 1.6. Turnover Policy

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

---

**Roche & Sons Limited**

**Notes to the abridged financial statements  
for the year ended 30 June 2025**

..... continued

---

**1.7. Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**1.8. Going concern**

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Administration	<u>1</u>	<u>1</u>

**3. Directors' emoluments**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<u>38,600</u>	<u>37,129</u>
	<u>38,600</u>	<u>37,129</u>

**4. Tax on (loss)/profit on ordinary activities**

**Analysis of charge in period**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation tax	<u>-</u>	<u>2,394</u>

**Roche & Sons Limited**

**Notes to the abridged financial statements  
for the year ended 30 June 2025**

..... continued

<b>5. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicle €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 July 2024	6,106	6,393	12,499
At 30 June 2025	<u>6,106</u>	<u>6,393</u>	<u>12,499</u>
<b>Depreciation</b>			
At 1 July 2024	5,721	3,120	8,841
Charge for the year	77	655	732
At 30 June 2025	<u>5,798</u>	<u>3,775</u>	<u>9,573</u>
<b>Net book values</b>			
At 30 June 2025	<u>308</u>	<u>2,618</u>	<u>2,926</u>
At 30 June 2024	<u>385</u>	<u>3,273</u>	<u>3,658</u>
<b>6. Stocks</b>		<b>2025</b>	<b>2024</b>
		€	€
Finished goods		56,800	66,562
		<u>56,800</u>	<u>66,562</u>
<b>7. Debtors</b>		<b>2025</b>	<b>2024</b>
		€	€
Trade debtors		70,623	68,217
Amounts owed by group undertakings		149,219	140,122
Prepayments		3,278	3,688
		<u>223,120</u>	<u>212,027</u>

---

**Roche & Sons Limited**

**Notes to the abridged financial statements  
for the year ended 30 June 2025**

..... continued

---

<b>8. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	34,502	34,880
Taxation and social welfare	23,760	30,837
Directors' accounts	5,190	3,157
Accruals	6,585	4,000
	<u>70,037</u>	<u>72,874</u>
<b>9. Movement on profit and loss reserve</b>	<b>Profit &amp; loss reserve</b>	<b>Total</b>
	€	€
<b>At 1 July 2024</b>	243,728	243,728
Profit / (loss) for the year	(1,811)	(1,811)
	<u>241,917</u>	<u>241,917</u>
<b>At 30 June 2025</b>	<u>241,917</u>	<u>241,917</u>
<b>10. Ultimate parent undertaking</b>		

The company is a subsidiary of Roche & Sons (GOS) Limited a company incorporated in Ireland # 590073. It's registered office is Unit C2, Grange Industrial Estate, Ballycurreen, Cork.