

Kenneth Conroy Roofing and Carpentry Limited

Unaudited Abridged Financial Statements

For The Year Ended 31st August 2025

Company Number : 425726

Kenneth Conroy Roofing and Carpentry Limited

Unaudited Abridged Financial Statements

For The Year Ended 31st August 2025

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Report to the Directors of

Kenneth Conroy Roofing and Carpentry Limited

Pursuant to the Companies Act 2014

The following are copies of our report pursuant to the Companies Act 2014 to the directors of Kenneth Conroy Roofing & Carpentry Limited in respect of the year ended 31st August 2025

**Report to the Directors of Kenneth Conroy Roofing & Carpentry Limited
Pursuant to the Companies Act 2014**

On 27th March 2026 we reported as accountants of Kenneth Conroy Roofing & Carpentry Limited, to the Directors on the abridged financial statements for the year ended 31st August 2025 on pages 6 to 11 and our report was as follows:

'We have examined:

- (a) the abridged financial statements for the year ended 31st August 2025 on pages 6 to 10, which the Directors of Kenneth Conroy Roofing & Carpentry Limited propose to annex to the annual return of the Company; and
- (b) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors

It is your responsibility to prepare the abridged financial statements in accordance with applicable law and Irish Accounting standards. It is our responsibility to form an independent opinion on those abridged financial statements and to report our opinion to you.

Opinion

In our opinion the Directors are entitled under the Companies Act 2014 to a annex to the annual return of the Company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the Companies Act 2014.

**Report of the Accountants to the Directors of
Kenneth Conroy Roofing and Carpentry Limited**

Respective Responsibilities of Directors and Accountants

As described in the Statement of Directors Responsibilities on page 4, the Company's directors are responsible for the preparation of the financial statements in accordance with applicable law and Irish Accounting Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Acts. We also report to you whether in our opinion: proper books of account have been kept by the company; whether at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company; and whether the information given in the Directors Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our preparation and whether the company's Profit and Loss Account and Balance Sheet are in agreement with the books of account.

We report to the shareholders if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

Basis Of Opinion

We conducted our examination

We planned and performed our examination so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Report of the Accountants to the Directors of
Kenneth Conroy Roofing and Carpentry Limited**

Pursuant to the Companies Act 2014

Opinion

In our opinion the financial statements give a true and fair view of the state of the Company's affairs as at 31st August 2025 and of its results for the year then ended and have been properly prepared.

We have obtained all the information and explanations we considered necessary for the purpose of our preparation. In our opinion, proper books of account have been kept by the Company. The Company's financial statements are in agreement with the books of account.

In our opinion, the information given in the directors report on page 3 is consistent with the financial statements.

The net assets of the Company, as stated in the balance sheet on page 9, are not more than half the amount of its called up share capital and, in our opinion, on that basis there did exist at 31st August 2025 a financial situation which, would require the convening of an extraordinary general meeting of the Company.'



**J P Byrne & Company,
Accountants
Carlford House,
Carrigduff,
Bunclody,
Co. Wexford.**

07/04/2026

Kenneth Conroy Roofing and Carpentry Limited

Statement Of Directors Responsibilities for the Shareholders Financial Statements

For The Year Ended 31st August 2025

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements have been properly prepared in accordance 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.

Approved On Behalf Of The Board :

Director : Kenneth Conroy *Kenneth Conroy*

Director : Mary Conroy *Mary Conroy*

Date : 07/04/2026

Kenneth Conroy Roofing and Carpentry Limited

Abridged Balance Sheet

As At 31st August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible Assets	2	<u>636</u>	<u>0</u>
Current Assets			
Debtors	3	417	969
Cash at Bank and in hand		<u>160,878</u>	<u>141,835</u>
		<u>161,295</u>	<u>142,804</u>
Creditors			
(Amounts falling due within one year)	4	<u>-13,420</u>	<u>-14,415</u>
Net Current Assets / (Liabilities)		<u>147,875</u>	<u>128,389</u>
Total Assets less Current Liabilities		148,511	128,389
Creditors			
(Amounts falling due after more than one year)		<u>0</u>	<u>0</u>
Net (Liabilities)		<u>148,511</u>	<u>128,389</u>
Financed By :			
Share Capital	5	100	100
Retained Profits		<u>148,411</u>	<u>128,289</u>
		<u>148,511</u>	<u>128,389</u>

Kenneth Conroy

Director : **Kenneth Conroy**

Date : **07/04/2026**

Mary Conroy

Director **Mary Conroy**

Kenneth Conroy Roofing and Carpentry Limited

Notes on and forming part of the Abridged Financial Statements

For The Year Ended 31st August 2025

1. Accounting Policies

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

Accounting Basis

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention on a going concern basis and comply with financial reporting standards of the Accounting Standards Board.

Reporting Currency

The financial statements are expressed in Euro (€).

Turnover

Turnover represents the amount receivable in respect of goods sold and services provided in the normal course of business net of trade discounts. All turnover arises from sales in the Republic of Ireland.

Value Added Tax

The Company's business is exempt from Value Added Tax.

Tangible Fixed Assets

Tangible assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of tangible assets less their expected residual value over their expected useful lives at the following annual rates :

Office furniture and equipment	15% on a Straight Line basis
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Cash flow Statement

The Company is exempt from the requirements of FRS 1 "Cash Flow Statements" to include a cash flow statement as it is a small company as defined in the Companies Acts.

Taxation

Corporation tax is provided on taxable profits at current rates.

Comparative Figures

Comparative figures have been regrouped on the same basis as those for the current year where necessary. The comparative period is the financial statements for the year ended 31st August 2025.

Kenneth Conroy Roofing and Carpentry Limited

Audit Exemption Statement and Claim for Small Company (Abridgement) exemption

We as directors of Kenneth Conroy Roofing and Carpentry 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 s.358 are satisfied.

c - the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).

d - we acknowledge the company's obligations under the Companies Acts 2014 to keep adequate accounting records and to prepare Financial Statements which give a true and fair view of the state of assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.


Director : **Kenneth Conroy**


Director **Mary Conroy**

Date : 07/04/2026

Kenneth Conroy Roofing and Carpentry Limited

Notes on and forming part of the Abridged Financial Statements

For The Year Ended 31st August 2025

2. Tangible Fixed Assets

	Office Furniture and Equipmen €	Total €
Cost :		
At 1st September 2024	62,133	62,133
Additions	748	748
Disposals	0	0
	<hr/>	<hr/>
At 31st August 2025	62,881	62,881
Depreciation :		
At 1st September 2024	62,133	62,133
Charged on disposals		0
Charge for year	112	112
	<hr/>	<hr/>
At 31st August 2025	62,245	62,245
Net Book Value :		
At 31st August 2025	<hr/> 636	<hr/> 636
At 1st September 2024	<hr/> 0	<hr/> 0

3. Debtors

**2025
€**

Amounts related to tax are as follows:

Corporation Tax	0
Employers PAYE - PRSI	0
	<hr/>
	0

4. Creditors

(Amounts falling due within one year)

**2025
€**

Amounts related to tax are as follows:

Trade creditors	10,918
Employers PAYE / PRSI	0
Value Added Tax	0
Corporation Tax	2,502
	<hr/>
	13,420

Kenneth Conroy Roofing and Carpentry Limited

Notes on and forming part of the Abridged Financial Statements

For The Year Ended 31st August 2025

5. Share Capital	2025	2024
	€	€
Authorised Share Capital		
Ordinary Shares of € 1 each	<u>100,000</u>	<u>100,000</u>
Issued Share Capital		
Ordinary Shares of € 1 each	<u>100</u>	<u>100</u>

6. Directors and Their Interests

The directors and secretary who held office at the year end had no interest, other than those shown below, in the shares of the Company:

	Ordinary Shares
	2025
Directors	
Kenneth Conroy	50
Mary Conroy	50
Secretary	
Kenneth Conroy	50

There has been no movement in these shareholdings since the year end date.

7. Approval of Financial Statements

The board of directors approved these financial statements on 07/04/2026