

Registration number 657075

Roman Electrical Repairs Limited

Abridged Accounts

For the period ended 31 December 2025

Roman Electrical Repairs Limited

Contents

Statement of Directors' Responsibilities	1
Abridged Balance Sheet	2
Accounting Policies	3
Notes to the abridged financial statements	4

Roman Electrical Repairs Limited

Statement of Directors' responsibilities

For the period ended 31st December 2025

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practices in Ireland including the accounting standards issued by the Accounting Standards Board.

Irish Company Law requires the director to prepare financial statements for each financial year 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 year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Accepted Accounting Practice.

In preparing these financial statements the director is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director confirms that they have complied with the above requirements in preparing the financial statements.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with that Act. 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

Roman Yablokov
Director

Date: 16th March 2026

Roman Electrical Repairs Limited

Abridged Balance Sheet

as at 31st December 2025

	31 Dec 2025	31 Dec 2024
Current Assets	€	€
Trade Debtors and Prepayments	-----	-----
Cash in Bank and in Hand	20,731	7,352
Trading Stock	<u>4,785</u>	<u>4,156</u>
Total Current Assets	25,516	11,508
Fixed Assets		
Tangible Assets	<u>226,091</u>	<u>227,837</u>
Total Fixed Assets	226,091	227,837
Current Liabilities		
Tax Creditors	(23,848)	(17,814)
Bank Loan	(13,926)	(13,926)
Trade Creditors and Accruals	<u>(14,047)</u>	<u>(17,888)</u>
Total Current Liabilities	(51,821)	(49,628)
Non-Current Liabilities		
Other Creditors due after one year	(151,781)	(157,691)
Total Non-Current Liabilities	(151,781)	(157,691)
Net Assets	<u>48,005</u>	<u>32,026</u>
Equity		
Retained Earnings	47,905	31,926
Owner Share Capital	100	100
Total Equity	<u>48,005</u>	<u>32,026</u>

We, as director of Roman Electrical Repairs 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 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 and 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.

Signed on behalf of the board

Roman Yablokov
Director

Date: 16th March 2026

Roman Electrical Repairs Limited

Accounting Policies

For the period ended 31 December 2025

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a cash flow statement because it is classed as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible fixed assets

Intangible assets are stated at cost or at valuation.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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. Transactions during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Roman Electrical Repairs Limited

Notes to the abridged financial statements

For the period ended 31 December 2025

1. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1	100	100

2. Approval of financial statements

The financial statements were approved and authorized for issue by the Board of directors on 16th March 2026.