

Company Number: 695591

P. Geraghty Roofing Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

P. Geraghty Roofing Ltd
CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Accountants' Report	5
Statement of Financial Position	6 - 7
Statement of Changes in Equity	8
Notes to the Financial Statements	9 - 14

P. Geraghty Roofing Ltd
DIRECTOR AND OTHER INFORMATION

Director	Paul Geraghty
Company Secretary	Marie Geraghty
Company Number	695591
Registered Office	4 Glen Abhainn Grove Enfield Co. Meath
Business Address	4 Glen Abhainn Grove Enfield Co. Meath
Accountants	Michael McDonnell & Company Accountants Limited Chartered Certified Accountants Main St Enfield Co. Meath.

P. Geraghty Roofing Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director 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 director is 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 director is 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 Director's 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to Michael McDonnell & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Paul Geraghty
Director

16 January 2026

P. Geraghty Roofing Ltd
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of P. Geraghty Roofing Ltd
for the financial year ended 30 April 2025

In accordance with our engagement letter dated 4 November 2025 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 30 April 2025 as set out on pages 6 to 14 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of P. Geraghty Roofing Ltd, 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 Director 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 director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report 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 association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that P. Geraghty Roofing Ltd 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 P. Geraghty Roofing Ltd. You consider that P. Geraghty Roofing Ltd 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 P. Geraghty Roofing Ltd. 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.

Michael McDonnell
for and on behalf of
MICHAEL MCDONNELL & COMPANY ACCOUNTANTS LIMITED
Chartered Certified Accountants and Statutory Auditors
Main St
Enfield
Co. Meath.

16 January 2026

P. Geraghty Roofing Ltd
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	6	20,000	40,000
Property, plant and equipment	7	60,631	52,072
Non-Current Assets		80,631	92,072
Current Assets			
Stocks	8	10,000	15,000
Debtors	9	86,288	8,406
Cash and cash equivalents		18,266	47,185
		114,554	70,591
Creditors: amounts falling due within one year	10	(44,811)	(21,651)
Net Current Assets		69,743	48,940
Total Assets less Current Liabilities		150,374	141,012
Creditors: amounts falling due after more than one year	11	(37,091)	(45,860)
Net Assets		113,283	95,152
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		113,183	95,052
Equity attributable to owners of the company		113,283	95,152

P. Geraghty Roofing Ltd

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

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.

I as Director of P. Geraghty Roofing Ltd, 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) I 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 16 January 2026 and signed on its behalf by:

Paul Geraghty
Director

P. Geraghty Roofing Ltd
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	131,538	131,638
Loss for the financial year	-	(36,486)	(36,486)
At 30 April 2024	100	95,052	95,152
Profit for the financial year	-	18,131	18,131
At 30 April 2025	100	113,183	113,283

P. Geraghty Roofing Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

P. Geraghty Roofing Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 695591. The registered office of the company is 4 Glen Abhainn Grove, Enfield, Co. Meath. The principal activity of the company is that of roofing. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

P. Geraghty Roofing Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

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.

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 Statement of Financial Position bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

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 Statement of Financial Position 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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

P. Geraghty Roofing Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

3. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging/(crediting):		
Amortisation of intangible assets	20,000	20,000
Depreciation of property, plant and equipment	8,733	7,439
Loss/(profit) on disposal of property, plant and equipment	7,918	(377)
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	3,630	766
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		
The average monthly number of employees, including director, during the financial year was 6, (2024 - 4).		
	2025	2024
	Number	Number
Directors	1	1
Staff	5	3
	<u><u> </u></u>	<u><u> </u></u>
	6	4
	<u><u> </u></u>	<u><u> </u></u>
6. Intangible assets		
	Goodwill	Total
	€	€
Cost		
At 1 May 2024	100,000	100,000
	<u> </u>	<u> </u>
At 30 April 2025	100,000	100,000
	<u> </u>	<u> </u>
Provision for diminution in value		
At 1 May 2024	60,000	60,000
Charge for financial year	20,000	20,000
	<u> </u>	<u> </u>
At 30 April 2025	80,000	80,000
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	20,000	20,000
	<u><u> </u></u>	<u><u> </u></u>
At 30 April 2024	40,000	40,000
	<u><u> </u></u>	<u><u> </u></u>

P. Geraghty Roofing Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Property, plant and equipment

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 May 2024	503	59,006	59,509
Additions	-	65,860	65,860
Disposals	-	(55,506)	(55,506)
	<u>503</u>	<u>69,360</u>	<u>69,863</u>
At 30 April 2025	503	69,360	69,863
Depreciation			
At 1 May 2024	63	7,374	7,437
Charge for the financial year	63	8,670	8,733
On disposals	-	(6,938)	(6,938)
	<u>126</u>	<u>9,106</u>	<u>9,232</u>
At 30 April 2025	126	9,106	9,232
Net book value			
At 30 April 2025	<u><u>377</u></u>	<u><u>60,254</u></u>	<u><u>60,631</u></u>
At 30 April 2024	<u><u>440</u></u>	<u><u>51,632</u></u>	<u><u>52,072</u></u>

7.1. Property, plant and equipment continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value	Depreciation charge	2024 Net book value	Depreciation charge
	€	€	€	€
Motor vehicles	<u><u>57,628</u></u>	<u><u>8,233</u></u>	<u><u>48,568</u></u>	<u><u>6,938</u></u>

8. Stocks

	2025	2024
	€	€
Work in progress	<u><u>10,000</u></u>	<u><u>15,000</u></u>

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

9. Debtors

	2025	2024
	€	€
Trade debtors	67,799	-
Other debtors	7,500	-
Taxation	10,989	8,406
	<u><u>86,288</u></u>	<u><u>8,406</u></u>

P. Geraghty Roofing Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	13,333	13,333
Net obligations under finance leases and hire purchase contracts	7,190	5,900
Taxation	11,788	2,400
Director's current account (Note 14)	-	18
Accruals	12,500	-
	44,811	21,651
	<u><u>44,811</u></u>	<u><u>21,651</u></u>
11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	8,333	26,667
Finance leases and hire purchase contracts	28,758	19,193
	37,091	45,860
	<u><u>37,091</u></u>	<u><u>45,860</u></u>
Loans		
Repayable in one year or less, or on demand	13,333	13,333
Repayable between one and two years	8,333	13,333
Repayable between two and five years	-	13,334
	21,666	40,000
	<u><u>21,666</u></u>	<u><u>40,000</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	7,190	5,900
Repayable between one and five years	28,758	19,193
	35,948	25,093
	<u><u>35,948</u></u>	<u><u>25,093</u></u>
12. Income Statement		
	2025	2024
	€	€
At 1 May 2024	95,052	131,538
Profit/(loss) for the financial year	18,131	(36,486)
	<u><u>113,183</u></u>	<u><u>95,052</u></u>
At 30 April 2025	113,183	95,052
	<u><u>113,183</u></u>	<u><u>95,052</u></u>
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
14. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	41,312	40,720
	<u><u>41,312</u></u>	<u><u>40,720</u></u>

P. Geraghty Roofing Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

The following amounts are repayable to the director:

	2025	2024
	€	€
Paul Geraghty	-	18
	<u> </u>	<u> </u>

15. Controlling interest

The company is controlled by Paul Geraghty who is the ultimate controlling party.

16. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16 January 2026.