

# **JFD ROOFING LIMITED**

CRO Number: 323184

## **ABRIDGED FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 JULY 2025**

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**JFD ROOFING LIMITED**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Julianna Henry

**Secretary**

John Dunne

**Accountants**

Brennan & Co.  
Suite 2 Portmarnock  
Town Centre,  
Strand Road,  
Portmarnock,  
Co. Dublin.

**Registered Office**

3 Rathdubh  
Swinford  
Co. Mayo.

# **JFD ROOFING LIMITED**

## **Statement of director's responsibilities and declaration on unaudited financial statements**

### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board.

Irish 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.

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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 7 to 12

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

## **JFD ROOFING LIMITED**

- The directors confirm that they have made available to Brennan & Co Accountants, all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 July 2025.

On behalf of the board

**DIRECTOR JULIANNA HENRY**  
**Julianna Henry**

**SECRETARY JOHN DUNNE**  
**John Dunne**

**18 February 2026**

# **JFD ROOFING LIMITED**

## **ABRIDGED BALANCE SHEET AS AT 31 JULY 2025**

	<b><u>NOTES</u></b>	<b>31.07.25</b> €	<b>31.07.24</b> €
<b><u>ASSETS EMPLOYED</u></b>			
Tangible Assets	2	---	---
<b><u>CURRENT ASSETS</u></b>			
Debtors		---	---
Cash at bank and on hand		127	127
		<u>127</u>	<u>127</u>
<b><u>CREDITORS</u></b> (Amounts falling due within one year)		---	---
		<u>127</u>	<u>127</u>
<b><u>NET CURRENT ASSETS/(LIABILITIES)</u></b>		127	127
		<u>127</u>	<u>127</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>		€127	€127
		<u>€127</u>	<u>€127</u>
<b><u>FINANCED BY:</u></b>			
<b><u>CAPITAL AND RESERVES</u></b>			
Called up Share Capital	4	127	127
Profit and Loss Account		---	---
		<u>€127</u>	<u>€127</u>
		<u>€127</u>	<u>€127</u>

The company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

The company is availing itself of the exemption on the grounds that section 358 or 359, as appropriate, is complied with.

No notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company.

The directors acknowledge the obligations of the company, under 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 year; and
- otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

**JFD ROOFING LIMITED**

**ABRIDGED BALANCE SHEET AS AT 31 JULY 2025**

The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board 18 February 2026

**DIRECTOR JULIANNA HENRY**  
**Julianna Henry**

**SECRETARY JOHN DUNNE**  
**John Dunne**

# **JFD ROOFING LIMITED**

## **NOTES FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 JULY 2025**

### **1. ACCOUNTING POLICIES**

#### **(a) Historical Cost Convention**

The Financial Statements are prepared under the historical cost convention.

#### **(b) Fixed Assets and Depreciation**

Fixed Assets are stated at the lower of cost less accumulated depreciation.

Depreciation is provided for at rates sufficient to write off the cost of Fixed Assets over the period of their useful lives as follows

Equipment 20% Reducing Balance

### **2. TANGIBLE FIXED ASSETS**

	<b>Equipment</b>	<b>Total</b>
<b>Cost</b>	€	€
At 31.07.2024	--	--
Additions	--	--
Disposals	--	--
At 31.07.2025	<u>Nil</u>	<u>Nil</u>
	=====	=====
<b>Depreciation</b>		
At 31.07.2024	--	--
Charge for period	--	--
Disposals	--	--
At 31.07.2025	<u>Nil</u>	<u>Nil</u>
	=====	=====
<b>Net Book Value</b>		
At 31.07.2025	€Nil	€Nil
	=====	=====
At 31.07.2024	€Nil	€Nil
	=====	=====

# **JFD ROOFING LIMITED**

## **NOTES FORMING PART OF THE ABRIDGED FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 JULY 2025**

<b>3. <u>CREDITORS</u></b>	<b>2025</b>	<b>2024</b>
Included in Creditors	€	€
Corporation Tax	0	0
Paye/Prsi	0	0
Vat	0	0
	<u>€0</u>	<u>€0</u>
	=====	=====
<b>4. <u>CALLED UP SHARE CAPITAL</u></b>	<b>2025</b>	<b>2024</b>
	€	€
<u>Authorised</u>		
50,000 Ordinary Shares of €1.27 each	63,487	63,487
	<u>63,487</u>	<u>63,487</u>
	=====	=====
Allotted, Called up and Fully Paid		
100 Ordinary Shares of €1.27 each	127	127
	<u>127</u>	<u>127</u>
	=====	=====
<b>5. <u>APPROVAL OF THE FINANCIAL STATEMENTS</u></b>		

The financial statements were approved by the Directors on the 18 February 2026.