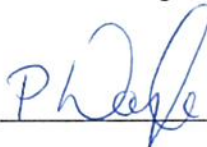



**OVERALL CERTIFICATE
FOR FINANCIAL STATEMENTS
SECTION 347(2)(b), COMPANIES ACT 2014**

Company Name: SJD ENGINEERING LIMITED
Company Number: 692793
Financial Year: Year Ended 30th June 2025

CERTIFICATE:

WE HEREBY CERTIFY that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: 

Signature: 

Secretary

Director

Name: Patricia Doyle

Name: Stephen Doyle

Date: 12th March 2026

Date: 12th March 2026

This document requires two signatures. The same person cannot sign as both Director and Secretary

Company registration number: **692793**

SJD Engineering Limited
Unaudited Abridged Financial Statements
for the year ended 30 June 2025

SJD Engineering Limited

Balance Sheet

30 June 2025

	Note	2025 €	2024 €
Current assets			
Debtors	7	8,956	12,093
Cash at bank and in hand		13,828	14,877
		<u>22,784</u>	<u>26,970</u>
Creditors: amounts falling due within one year	8	(86,595)	(111,713)
Net current liabilities		<u>(63,811)</u>	<u>(84,743)</u>
Total assets less current liabilities		<u>(63,811)</u>	<u>(84,743)</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		(63,911)	(84,843)
Shareholders deficit		<u>(63,811)</u>	<u>(84,743)</u>

I, as director of SJD Engineering Limited state that:

- the company is availing itself of the 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 of the Companies Act 2014 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; and
- I acknowledge the obligations of the company 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 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.

I, as director of SJD Engineering Limited state that I have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company 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 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

SJD Engineering Limited

Balance Sheet (continued)

30 June 2025

These financial statements were approved by the board of directors and authorised for issue on 12 March 2026, and are signed on behalf of the board by:



Stephen Doyle

Director

Company registration number: 692793

SJD Engineering Limited

Notes to the Financial Statements

Year ended 30 June 2025

1 General information

SJD Engineering Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 692793 and the address of the registered office is Ty Fellin, Barrack Street, Tullow, Carlow, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

SJD Engineering Limited

Notes to the Financial Statements (continued)

Year ended 30 June 2025

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in interest expense in profit or loss in the period in which it arises.

4 Average number of employees

The average number of persons employed by the company during the year was 1 (2024: 1).

SJD Engineering Limited

Notes to the Financial Statements (continued)

Year ended 30 June 2025

5 Director's remuneration

The aggregate amounts paid to persons who at any time during the financial year was a director of the company were as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	47,388	49,262

The number of directors who accrued benefits under company pension schemes was as follows:

	2025	2024
	No.	No.
Defined contribution schemes	1	-

Aggregate amounts paid to past directors of the company were as follows:

	2025	2024
	€	€
Retirement benefits	3,000	-

6 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(84,843)	(133,710)
Profit for the financial year	20,932	48,867
At end of year	(63,911)	(84,843)

SJD Engineering Limited

Notes to the Financial Statements (continued)

Year ended 30 June 2025

7 Debtors

	2025	2024
	€	€
Trade debtors	8,856	11,993
Accrued income	100	100
	<u>8,956</u>	<u>12,093</u>

8 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	313	574
Other creditors including tax and social insurance	86,282	111,139
	<u>86,595</u>	<u>111,713</u>

9 Related party transactions

During the year the company entered into the following transactions with related parties:

	2025	2024
	€	€
Director	113	113