

Company registration number: 248126

Jamor (Develpomenets) Limited
Unaudited abridged financial statements
for the financial year ended 31 August 2025

Jamor (Develpomenents) Limited

Contents

	Page
Directors and other information	1
Balance sheet	2
Notes to the financial statements	3 - 5

Jamor (Develpoment) Limited

Directors and other information

Directors	James O' Flynn Marie O' Flynn
Secretary	Marie O' Flynn
Company number	248126
Registered office	46 Eglinton Road Donnybrook Dublin 4
Business address	46 Eglinton Road Donnybrook Dublin 4
Accountants	C. Maxwell & Associates Limited 117 Baggot Court Dublin 2

Jamor (Develpoment) Limited

Balance sheet As at 31 August 2025

	2025 €	2024 €
Fixed assets	798	1,117
Current assets	737,179	720,842
Creditors: amounts falling due within one year	(79,006)	(76,903)
Net current assets	<u>658,173</u>	<u>643,939</u>
Total assets less current liabilities	658,971	645,056
Accruals and deferred income	(6,000)	(6,000)
Net assets	<u><u>652,971</u></u>	<u><u>639,056</u></u>
Capital and reserves	<u><u>652,971</u></u>	<u><u>639,056</u></u>

We, as directors of Jamor (Develpoment) 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 section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 or loss for such a financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 10 March 2026 and signed on behalf of the board by:

James O' Flynn
Director

Marie O' Flynn
Director

Jamor (Develpoment) Limited

Notes to the abridged financial statements Financial year ended 31 August 2025

1. General information

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is 46 Eglinton Road, Donnybrook, Dublin 4 which is also the principal place of business of the company.

The principal activity of the company continues to be that of a building contractor.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

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

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Jamor (Develpoment) Limited

Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15%	straight line
Fittings fixtures and equipment	- 20%	straight line
Motor vehicles	- 20%	straight line
Computer Equipment	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

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

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

Share Capital of the company - Ordinary Share Capital

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

Jamor (Develpoment) Limited

Notes to the abridged financial statements (continued) Financial year ended 31 August 2025

Work In Progress

Work In Progress is reflected in the accounts at the expected revenue due for work carried out during the period which has not yet been invoiced.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	639,053	466,099
Profit for the financial year	13,915	172,954
At the end of the financial year	<u>652,968</u>	<u>639,053</u>

5. Controlling party

The company is controlled by its two directors.

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 10 March 2026.