

Company registration number: 251756

J.V.W. Developments Limited

Unaudited abridged financial statements

for the financial year ended 31 March 2025

J.V.W. Developments Limited

Contents

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

J.V.W. Developments Limited

Directors and other information

| | |
|--------------------------|--|
| Director | Billy Mulhern |
| Secretary | K Mulhern |
| Company number | 251756 |
| Registered office | 13/14 South Main Street Naas Co. Kildare |
| Business address | 13/14 South Main Street Naas Co. Kildare |

J.V.W. Developments Limited

Balance sheet As at 31 March 2025

| | 2025 | 2024 |
|--|-------------------------|-------------------------|
| | € | € |
| Current assets | 17 | 17 |
| Creditors: amounts falling due within one year | <u>(353,370)</u> | <u>(353,370)</u> |
| Net current liabilities | <u>(353,353)</u> | <u>(353,353)</u> |
| Total assets less current liabilities | <u>(353,353)</u> | <u>(353,353)</u> |
| Net liabilities | <u><u>(353,353)</u></u> | <u><u>(353,353)</u></u> |
| Capital and reserves | <u><u>(353,353)</u></u> | <u><u>(353,353)</u></u> |

I, as director of J.V.W. Developments 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) 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 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 director of the company on 20 February 2026 and signed by:

Billy Mulhern
Director

J.V.W. Developments Limited

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 13/14 South Main Street, Naas, Co. Kildare.

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.

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.

4. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|------------------|------------------|
| | € | € |
| At the start of the financial year | (353,505) | (353,505) |
| At the end of the financial year | (353,505) | (353,505) |