

**J Devine Civils Limited.
87 Harcourt Street
Dublin 2**

**Unaudited Abridged Financial Statements
For Period Ended 31st March 2025**

**James Jennings & Co.
Chartered Accountants
3 Richard Street
Castlebar
Co. Mayo**

J Devine Civils Limited.

**Unaudited Abridged Financial Statements
For Period Ended 31st March 2025**

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J Devine Civils Limited.

**Directors and other information
as at 31st March 2025**

Directors: : Mr. James Devine

Secretary: : Mr. Aidan Devine

Registered Office: : 87 Harcourt Street
Dublin 2

Main Bankers: : Allied Irish Bank
Castlebar
Co. Mayo.

Date of Incorporation in Ireland: : 13th April 2018

Incorporation Number: : 624542

J Devine Civils Limited.

Directors' Report

The directors present their annual report and the unaudited financial statements of the company for the financial period ended 31st March 2025.

Directors and Secretary

The directors, who served throughout the period, were as follows:

- James Devine 100 Ordinary Shares

Secretary: Aidan Devine

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Mr James Devine

Principal Activities

The company's principal activity is civil engineering and plant hire.

Dividends

During the financial period the directors have not paid any dividends or recommended payment of a final dividend.

Directors and secretary and their interests

The directors and secretary at the financial period end and their interests in shares in the company were as follows:

Directors:

Mr James Devine 100

Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Knappagh, Westport, Co. Mayo.

This report was approved by the board of directors on 16 February 2026 and signed on behalf of the board by:

James Devine
Director

Aidan Devine
Secretary

Date: 16th February 2026

J Devine Civils Limited.

**Directors' Responsibilities Statement
For Period Ended 31st March 2025**

The directors' are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;

The directors are 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 directors report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

Approved by the board of directors and signed on its behalf by:

James Devine
Director

Aiden Devine
Secretary

Date: 16th February 2026

J Devine Civils Limited.
Unaudited Abridged
Statement of Financial Position
as at 31st March 2025

		Y.E 31/03/2025 €	Y.E 31/03/2024 €
<u>Fixed Assets</u>			
Tangible Fixed Assets	(3)	23,541	47,080
<u>Current Assets</u>			
Bank Balances		739	12,601
Debtors / VAT & RCT Refunds Due		3,252	3,827
		3,991	16,428
<u>Current Liabilities</u>			
Directors Loan		(301,517)	(301,517)
Net Current Liabilities		(297,526)	(285,089)
Total Assets Less Current Liabilities		(273,985)	(238,009)
Other Liabilities		--	--
		(273,985)	(238,009)
<u>Capital & Reserves</u>			
Called up Share Capital Presented as Equity	(4)	100	100
Profit & Loss Account		(274,085)	(238,109)
		(273,985)	(238,009)

Approved by the board of directors and signed on its behalf by:

James Devine
Director

Aiden Devine
Secretary

Date: 16th February 2026

J Devine Civils Limited

Notes to the Abridged Financial Statements

1. General Information

These financial statements comprising the Statement of Comprehensive Income and Retained Earnings, the Statement of Financial Position and the related notes constitute the individual financial statements of J Devine Civils Limited for the financial period ended 31st March 2025. The abridged financial statements have been extracted from the full financial statements.

J Devine Civils Limited is a private company limited by shares, incorporated in the Republic of Ireland. The Registered Office is Harcourt Street, Dublin 2.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) as adapted by Section 1A of FRS 102 and Companies Act 2014.

Currency

The financial statements have been presented in Euro (“€”) which is also the functional currency of the company.

2. Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company’s financial statements.

(a) Basis of Preparation

The full financial statements from which the abridged financial statements have been derived on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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” issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Companies Act, in respect of the financial year and has applied the rules of the “Small Companies Regime” in accordance with section 280(C) of the Act and Section 1A of FRS 102.

The company meets its day to day working capital requirements through its financial resources and support from its Director.

The directors are confident that the company has adequate resources to continue in operational existence for the immediate future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

(b) Income / Turnover

Turnover represents net sales to customers and excludes VAT and derives from the provision of services falling within the company’s ordinary activities.

(c) Tangible Fixed Assets & Depreciation

Stated at written down value at 31/03/2025

(d) Taxation & Deferred Taxation No provision has been made for any deferred taxation liability or asset arising as a result of the difference between depreciation and capital allowances.

(e) Financial Instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into:

i. Share Capital of the company

Ordinary share capital

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

ii. Cash and Cash Equivalents

Cash consists of cash on hand and demand deposits. Bank Balances consist of liquid funds that are readily available.

(f) Statement of Comprehensive Income & Retained Earnings

Under section 6.5 FRS 102 and Companies Act 2014 Schedule 3(55) a combined Statement of Comprehensive Income and Retained Earnings has been prepared.

(g) Income and Expense recognition

Income and operating expenses are recognised in the Statement of Comprehensive Income and Retained Earnings on an accruals basis.

3. Tangible Fixed Assets

Stated at written down value at the Balance Sheet date.

Plant & Machinery & Motor Vehicles €23,541 – after depreciation for 31/03/2025

4. Called up Share Capital presented as Equity

	Y.E. 31/03/2025	Y.E. 31/03/2024
	€	€
	100	100

Allotted, called up and fully paid:

100 ordinary shares of €1.00 each

5. Creditors: amounts falling due within one year

	Y.E 31/03/2025	Y.E 31/03/2024
	€	€
Directors Loan	301,517	301,517
	<u>301,517</u>	<u>301,517</u>