

**Company registration number: 354142**

**Devjoy Limited  
Trading as Devjoy Limited**

**Unaudited abridged financial statements  
for the financial year ended 31 March 2025**

# Devjoy Limited

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## Devjoy Limited

### Directors and other information

<b>Director</b>	Richard Dalton
<b>Secretary</b>	Sandra O'Callaghan
<b>Company number</b>	354142
<b>Registered office</b>	Devjoy Limited Luffany Mooncoin Co Kilkenny
<b>Business address</b>	Luffany Mooncoin Co Kilkenny
<b>Accountants</b>	Curran Nalty & Co 10 Kennelsfort Road Lower Palmerstown Dublin 20 D20 CR60
<b>Bankers</b>	Permanent TSB Hyper Centre Morgan Place Waterford

## Devjoy Limited

### Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

#### **Director's declaration on the unaudited financial statements:**

#### ***In relation to the statutory financial statements as set out on pages 4 to 8:***

- The director approves the statutory financial statements and conform that he is responsible for them, including selecting appropriate accounting policies, applying them consistently and making on a reasonable and prudent basic the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue to trade.
- The director claims that he has made available to Curran Nalty & Co., Certified Public Accountants, the company's accounting records and provided the information necessary for the compilation of the statutory financial statements.
- The director confirms to the best of his knowledge and belief the accounting records reflect the transactions of the company for the year ended 31 March 2025.

On behalf of the board

Richard Dalton  
Director  
31 December 2025

## **Devjoy Limited**

### **Accountants' Report to the director on the Unaudited financial statements of Devjoy Limited**

We have compiled the financial statements set out on pages 4 to 8 of Devjoy Limited for the financial year ended 31 March 2025. The financial statements comprise of the balance sheet of the company as at 31 March 2025, the statement of change in equity and a summary of the significant accounting policies and other explanatory information.

#### **Respective responsibilities of directors and accountants**

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Devjoy Limited from the accounting records, information and explanations supplied to us by the director.

#### **Scope of work**

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and International Standard on Related Services 4410(Revised). Compilation Engagements from accounting records, information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance of Section 1A of the Financial Reporting Standard 105 ("FRS105")the financial reporting standard applicable in the Republic of Ireland and Irish statute comprising of the Companies Act 2014, we have complied with all the relevant ethical requirements including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Curran Nalty & Co  
Certified Public Accountants

10 Kennelsfort Road Lower  
Palmerstown  
Dublin 20  
D20 CR60

31 December 2025

## Devjoy Limited

### Balance sheet As at 31 March 2025

	2025		2024	
	€	€	€	€
Fixed assets		19,005		22,002
Current assets	35,093		29,621	
Prepayments and accrued income	554		4,886	
		35,647		34,507
Creditors: amounts falling due within one year		(11,687)		(19,757)
<b>Net current assets</b>		23,960		14,750
<b>Total assets less current liabilities</b>		42,965		36,752
Accruals and deferred income		(11,206)		(10,474)
<b>Net assets</b>		31,759		26,278
<b>Capital and reserves</b>		31,759		26,278

I, as director of Devjoy 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) 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.

**Devjoy Limited**

**Balance sheet (continued)**  
**As at 31 March 2025**

These abridged financial statements were approved by the director of the company on 31 December 2025 and signed by:

**Richard Dalton**  
Director

## Devjoy 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, Company number 354142. The address of the registered office is Devjoy Limited, Luffany, Mooncoin, Co Kilkenny.

#### 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 goods supplied and services rendered, 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.

##### 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.

##### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

##### Tangible assets

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

## Devjoy Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 March 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:

Fittings fixtures and equipment	- 20%	straight line
Motor vehicles	- 20%	reducing balance

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.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### 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.

## Devjoy Limited

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

#### Defined contribution plans

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 finance costs in profit or loss in the period in which it arises.

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	26,178	26,167
Profit for the financial year	5,481	11
<b>At the end of the financial year</b>	<u>31,659</u>	<u>26,178</u>