

Registration number 413858

Raymond J Devine Ltd

Abridged accounts

for the period ended 31 December 2025

Raymond J Devine Ltd

Financial Statements for the year ended 31 December 2025

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Raymond J Devine Ltd

Financial Statements for the year ended 31 December 2025

Directors and other information

Directors	Raymond Joseph Devine Eilish Boyd
Secretary	Raymond Joseph Devine
Company number	413858
Registered office	The Woods Knockvicar Boyle Co Roscommon
Accountants	Bernard J. Morahan & Co Chartered Accountants Ballinagare Castlerea Co. Roscommon
Bankers	Bank of Ireland Ballaghaderreen Co Roscommon Ulster Bank Athlone
Solicitors	O'Dowd Solicitors Bridge Street Boyle Co Roscommon

Raymond J Devine Ltd

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Directors' Responsibilities Statement

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

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, 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

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 the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Raymond Joseph Devine
Director

Eilish Boyd
Director

Date:

Raymond J Devine Ltd

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		2025		2024	
	Notes	€	€	€	€
Current assets					
Debtors		-		-	
Cash at bank and in hand		-		-	
Creditors: amounts falling due within one year	4	<u>(27,865)</u>		<u>(27,665)</u>	
Net current liabilities			<u>(27,865)</u>		<u>(27,665)</u>
Total assets less current liabilities			(27,865)		(27,665)
Creditors: amounts falling due after more than one year			(415,981)		(415,981)
			<u> </u>		<u> </u>
Deficiency of assets			<u>(443,846)</u>		<u>(443,646)</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			<u>(443,946)</u>		<u>(443,746)</u>
Equity shareholders' funds			<u>(443,846)</u>		<u>(443,646)</u>

We as directors of Raymond J Devine Ltd, 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 s.358 are satisfied,

(c) the shareholders of the company have been served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements 14 relating to Financial Statements so far as they are applicable to the company.

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statement have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

The notes on pages 5 to 6 form an integral part of these financial statements.

Raymond J Devine Ltd

Financial Statements for the year ended 31 December 2025

**Raymond Joseph Devine
Director**

**Eilish Boyd
Director**

The notes on pages 5 to 6 form an integral part of these financial statements.

Raymond J Devine Ltd

Financial Statements for the year ended 31 December 2025

Notes to the abridged financial statements

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

2. Directors and their interests

The directors who served during the period and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	01/01/25
Raymond Joseph Devine	100	100
Eilish Boyd	-	-

3. Transactions with directors

	Amount owing	
	2025	2024
	€	€
Raymond Joseph Devine	<u>9,894</u>	<u>9,894</u>

4. Creditors: amounts falling due within one year

	2025	2024
	€	€
<i>Loans & other borrowings</i>		
Bank overdraft	12,276	12,276
<i>Other creditors</i>		
Directors' accounts	9,894	9,894
Accruals	5,695	5,495
	<u>27,865</u>	<u>27,665</u>

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Notes to the abridged financial statements

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5. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

Cordev Construction Limited owns the entire share capital of Raymond J. Devine Ltd. The director's note that Cordev Construction Ltd is the ultimate holding entity of Raymond J. Devine Ltd.

6. Accounting Periods

The current accounts are for a month period ending 31 December 2025. The comparative accounts are for a full year.

7. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by

Raymond Joseph Devine
Director

Eilish Boyd
Director