

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: J McKeivitt Limited

Company Number: 456486

Financial Year: 1 August 2024 to 31 July 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Adrian King
Director

13 April 2026

James McKeivitt
Secretary

13 April 2026

Company Number: 456486

J McKeivitt Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

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**J MCKEVITT LIMITED
BALANCE SHEET
AS AT 31 JULY 2025**

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	109,761	86,878
Current Assets			
Stocks	7	211,667	151,483
Debtors	8	227,372	91,943
Cash and cash equivalents		15,821	60,240
		454,860	303,666
Creditors: amounts falling due within one year	9	(238,591)	(98,199)
Net Current Assets		216,269	205,467
Total Assets less Current Liabilities		326,030	292,345
Provisions for liabilities	10	(4,619)	-
Net Assets		321,411	292,345
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	11	321,311	292,245
Equity attributable to owners of the company		321,411	292,345

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of J McKeivitt 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 13 April 2026 and signed on its behalf by:

James McKeivitt
Director

Adrian King
Director

J MCKEVITT LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

1. General Information

J McKevitt Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 456486. The registered office of the company is 50 North Road, Drogheda County Louth which is also the principal place of business of the company. The principal activity of the company is an architectural firm. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Work in progress is valued at the lower of cost and estimated fee less costs to completion.

Cost is calculated as comprising direct professional wage costs, sub-consultant fees, and an appropriate proportion of attributable overheads based on normal operating capacity.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

J MCKEVITT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	38,432	31,901
(Profit) on disposal of tangible assets	(14,606)	-
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,449	688
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 15, (2024 - 14).

J MCKEVITT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

6. Tangible assets	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 August 2024	29,099	166,415	74,743	270,257
Additions	-	16,304	65,908	82,212
Disposals	-	-	(52,243)	(52,243)
At 31 July 2025	<u>29,099</u>	<u>182,719</u>	<u>88,408</u>	<u>300,226</u>
Depreciation				
At 1 August 2024	18,623	128,910	35,846	183,379
Charge for the financial year	1,164	19,196	18,072	38,432
On disposals	-	-	(31,346)	(31,346)
At 31 July 2025	<u>19,787</u>	<u>148,106</u>	<u>22,572</u>	<u>190,465</u>
Net book value				
At 31 July 2025	<u><u>9,312</u></u>	<u><u>34,613</u></u>	<u><u>65,836</u></u>	<u><u>109,761</u></u>
At 31 July 2024	<u><u>10,476</u></u>	<u><u>37,505</u></u>	<u><u>38,897</u></u>	<u><u>86,878</u></u>
7. Stocks			2025	2024
			€	€
Work in progress			<u><u>211,667</u></u>	<u><u>151,483</u></u>
8. Debtors			2025	2024
			€	€
Trade debtors			101,889	88,027
Other debtors			85,047	3,900
Taxation and social welfare			-	16
Prepayments			40,436	-
			<u><u>227,372</u></u>	<u><u>91,943</u></u>
9. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			17,900	-
Trade creditors			7,873	2,715
Taxation and social welfare			173,560	90,450
Other creditors			4,431	1,193
Accruals			34,827	3,841
			<u><u>238,591</u></u>	<u><u>98,199</u></u>

J MCKEVITT LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

10. Provisions for liabilities

The amounts provided for deferred taxation are analysed below:

	Other differences	Total	Total
	€	2025 €	2024 €
At financial year start	-	-	-
Charged to profit and loss	4,619	4,619	-
At financial year end	4,619	4,619	-

11. Profit and loss account

	2025 €	2024 €
At 1 August 2024	292,245	287,390
Profit for the financial year	29,066	4,855
At 31 July 2025	321,311	292,245

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

13. Directors' remuneration

	2025 €	2024 €
Remuneration	200,179	189,146
Pension contributions	37,000	72,000
	237,179	261,146

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.