

EMC Developments Limited

**Abridged Financial Statements
For the period ended 31st October 2025**

Company no. 377297

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EMC Developments Limited

Directors and Other Information

Directors: Eoghan McEnery
Helen McEnery

Secretary: Eoghan McEnery

Company Number: 377297

Registered Office: Glor Na Gaile
Bedford
Listowel
Co. Kerry

Accountants & Tax Advisers James Donegan,
Accountancy & Taxation Services,
Cragane,
Abbeyfeale,
Co. Limerick.

EMC Developments Limited

Extract from Directors report in accordance with Section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

	No. of Shares	Share Class
Eoghan McEnery	199	Ordinary €1 Shares
Helen McEnery	1	Ordinary €1 Shares

EMC Developments Limited

Statement of directors ‘ responsibilities and declaration on un-audited financial statements.

General responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 2014 and all regulations to be construed as one with those Acts.

They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company .

They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors’ declaration on un-audited financial statements

In relation to the financial statements as set out on pages 3 to 6

The directors approve these financial statements and confirm that they are responsible for them including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to James Donegan, Accountancy & Taxation Services, all the company’s accounting records and provided all the information necessary for the compilation of financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st October 2025.

Approved by the board on 22nd February 2026.

On behalf of the Directors

Eoghan McEnery
Director

Helen McEnery
Director

EMC Developments Limited

Abridged Balance Sheet as at 31st October 2025

	2025	2024
Fixed Assets		
Tangible Assets	<u>408,000</u>	<u>408,000</u>
Current Assets		
Debtors & Prepayments	0	0
Cash at Bank and in Hand	<u>200</u>	<u>200</u>
	200	200
Creditors (Amounts falling due within one year)	<u>0</u>	<u>0</u>
Net Current Assets	408,200	408,200
Creditors (Amount falling due after more than one year)	<u>(408,000)</u>	<u>(408,000)</u>
Total Net Assets	200	200
	=====	=====
Capital & Reserves		
Called Up Share Capital	2	200
Profit & Loss Account		<u>0</u>
		0
Shareholders Funds	200	200
	=====	=====

Audit Exemption Statement.

We, as Directors of EMC Developments Limited, state that;

1. the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
2. the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied.
3. the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
4. we acknowledge the company's obligations under the Companies Acts 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
5. the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board;

Name; Eoghan McEnery
Director

Name; Helen McEnery
Director

Date; 22nd February 2026

Date; 22nd February 2026

EMC Developments Limited

Notes to the Abridged Financial statements for the year ended 31st October 2025

1 Basis of Preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act, 2014 and FRS 105 “The financial reporting standard applicable to the Micro-Entities Regime” issued by the Financial Reporting council..

Cash Flow Statement

The company qualifies as a micro company as defined by section 280D of the Companies Act, 2014 in respect of the financial year, and has applied the rules of the “Micro Companies Regime” in accordance with section 280E of the Companies Act 2014 and FRS 105.

2 Creditors (Amounts falling due greater than one year)

	2025	2024
Directors Loan Account	408,000	408,000
	=====	=====

3 Called Up Share Capital Authorised

	2025	2024
1,000,000 Ordinary Shares of euro 1 each	1,000,000	1,000,000
	=====	=====

Allotted, Called Up & Fully Paid

200 Ordinary Shares of euro 1 each	200	200
	=====	=====