

**McEvoy Duff Valuers Limited**

(Company availing of Audit Exemption)

**Reports and unaudited Financial Statements**

**year ended 31st December 2025**

**McEvoy Duff Valuers Limited**  
**(Company availing of Audit Exemption)**

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**McEvoy Duff Valuers Limited**  
(Company availing of Audit Exemption)

**Directors and other information**

**Shareholders**

Danny McEvoy  
Aileen Duff

**Secretary and Registered  
office**

Danny McEvoy  
9 The View St. Wolstan's Abbey  
Celbridge  
County Kildare

**Accountants**

AIM Business & Accounting Services  
31 Gleann na Riogh Court  
Naas  
Co Kildare

**Bankers:**

Allied Irish Bank  
Celbridge  
County Kildare

**Registration no:**

662103

# McEvoy Duff Valuers Limited

(Company availing of Audit Exemption)

**Report of the Directors on the unaudited financial statements of McEvoy Duff Valuers Limited for year ended to 31st December 2025.**

## Events since year end

There has been no significant events since the year end.

## Statement of Directors' responsibilities and declaration on unaudited accounts

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and general accepted accounting practice in Ireland including the accounting standards issued by

Irish company law requires the directors to prepare financial statements for each financial period which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In preparing the financial statements, the directors are required to:

select suitable accounting policies and then apply them consistently  
make judgement and estimates that are reasonable and prudent  
prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will

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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the companies Acts, 1963 to 2009. 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.

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

## Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 8

The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them.

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

ON BEHALF OF THE BOARD

*Danny McEvoy*

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Danny McEvoy  
Director

Date: 23rd January 2026

*Aileen Duff*

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Aileen Duff  
Director

Date: 23rd January 2026

**McEvoy Duff Valuers Limited**  
 (Company availing of Audit Exemption)  
**Profit & Loss account for year ended 31st December 2025**

	Notes	2025 €	2024 €
<b>Turnover</b>	1		
<b>Sales</b>		148,133	135,525
<b>Purchases</b>		-	-
<b>Gross Profit</b>		148,133	135,525
<b>Total Overheads</b>		133,326	140,130
<b>Profit/(Loss) before taxation</b>		14,807	- 4,605
Corporation Tax		850	-
<b>Profit/(Loss) before taxation</b>		13,957	- 4,605

The financial statements were approved and authorised for issue by the directors on 23rd January 2026 and signed by:

*Danny McEvoy*

\_\_\_\_\_  
 Danny McEvoy  
 Director

Date: 23rd January 2026

*Aileen Duff*

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 Aileen Duff  
 Director

Date: 23rd January 2026

**McEvoy Duff Valuers Limited**  
 (Company availing of Audit Exemption)  
**Balance Sheet as at 31 December 2025**

	Notes	2025 €	2024 €
<b>ASSETS EMPLOYED</b>			
<b>FIXED ASSETS</b>			
Tangible Assets	4.		-
<b>CURRENT ASSETS</b>			
Debtors	5.	28,411	15,881
Cash at bank		12,480	7,111
		40,891	22,992
<b>CREDITORS: (Amounts falling due within one year)</b>			
	6.	(13,218)	(9,276)
<b>NET CURRENT ASSETS</b>		27,673	13,716
<b>CREDITORS: (Amounts falling due after more than one year)</b>			
<b>NET ASSETS</b>		27,673	13,716
 <b>CAPITAL AND RESERVES</b>			
Called up share capital	7.	107	107
Profit and loss account	8.	27,566	13,609
	9.	27,673	13,716

We, as Directors of McEvoy Duff Valuers 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 s.358 are satisfied
  - ( c ) the shareholders have not served a notice on the company under s.334 (1) in accordance with s.334(2)
  - ( d ) we acknowledge the company's obligation under the Company's Act 2014, to keep adequate accounting records and prepare
  - ( 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 Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

*Danny McEvoy*

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Danny McEvoy  
Director

Date: 23rd January 2026

*Aileen Duff*

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Aileen Duff  
Director

Date: 23rd January 2026

# McEvoy Duff Valuers Limited

(Company availing of Audit Exemption)  
Notes to the Financial Statements  
for year ended 31st December 2025.

## 1. Going Concern

The company commenced trading on 1st October 2020, and is currently trading profitably.

## 2. Staff Costs

	2025	2024
	€	€
Staff Salary	27,359	27,627
Pension Costs	-	-
	<u>27,359</u>	<u>27,627</u>

## 3. Profit on ordinary activities before taxation

	2025	2024
	€	€
The profit on ordinary activities before taxation has been arrived at		
<b>Directors remuneration</b>		
- for services as director	70,000	54,994
- other emoluments including pension contribution	-	-
Depreciation on tangible assets	-	-
	<u></u>	<u></u>

All the income earned and cost incurred by the company during the period ended 31 December 2025 derived from continuing operations of the company.

## 4. Tangible Assets

	Furniture & Computer Equipment Equipment		Total
	€	€	€
<b>Cost</b>			
Balance as at 1 January 2024	-	-	-
Additions	-	-	-
Disposal	-	-	-
Balance as at 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
<b>Accumulated Depreciation</b>			
Balance as at 1 January 2024	-	-	-
Charge for the year	-	-	-
Disposal	-	-	-
Balance as at 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Amounts</b>			
Balance as at 1 January 2024	<u>-</u>	<u>-</u>	<u>-</u>
Balance as at 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>

# McEvoy Duff Valuers Limited

(Company availing of Audit Exemption)

Notes to the Financial Statements  
for the year ended 31 December 2025.

<b>5. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade Debtors	-	-
Prepaid Wages	1,897	1,897
Prepayments and accrued income	26,514	13,985
	<u>28,411</u>	<u>15,882</u>
<b>6. Creditors</b>	<b>2025</b>	<b>2024</b>
	€	€
Revenue VAT	2,585	917
Revenue PAYE	2,791	2,378
Revenue Corporation Tax	850	-
Directors Loan	5,591	5,981
Staff Loan	-	-
Accrual	1,400	-
	<u>13,218</u>	<u>9,276</u>
<b>7. Called-up Share Capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorise share capital</b>		
100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
<b>Issued share capital</b>		
100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
<b>9. Reconciliation of movement in Shareholders' funds</b>	<b>2025</b>	<b>2024</b>
	€	€
Total recognised gains or losses for the year	13,957	- 8,007
Transactions with shareholders	-	-
Net Increase/(decrease) in shareholders funds	<u>13,957</u>	<u>- 8,007</u>
Opening shareholders' funds	13,716	21,723
Closing shareholders' Funds	<u>27,673</u>	<u>13,716</u>