



**Abridged Financial
Statements**

For the year ended 31st July 2025

**360 Development
Limited**

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360 Development Limited

Company Information

Directors: John Mullins Managing Director

Secretary: Clíona Mullins

Company Registered No: 631242

Registered Office: 47 The Rise
Woodpark
Ballinteer
Dublin 16

Accountant: Clíona Mullins FCA
47 The Rise
Woodpark
Ballinteer
Dublin 16

360 Development Limited

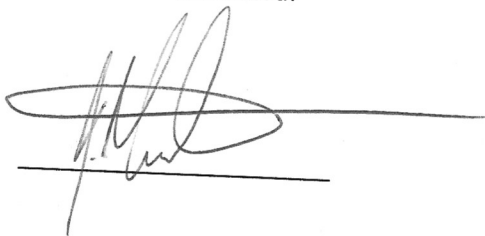
360 Development Limited Abridged Balance Sheet as at 31st July 2025

	Notes	31/07/24 €	31/07/25 €
Assets			
Called up share capital not paid		100	100
Total assets less current liabilities		<u>100</u>	<u>100</u>
Creditors: amounts falling due after more than one year		(644)	(664)
		<u>(544)</u>	<u>(564)</u>
Capital and Reserves		<u>(544)</u>	<u>(564)</u>

I, as director of 360 Development Limited, state that:

- a) these financial statements have been prepared in accordance with the micro companies regime,
- b) the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- c) the company is availing itself of the exemption on the grounds that the conditions specified in s.365(2) are satisfied;
- d) I acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 so far as they are applicable to the company;
- e) I hereby certify that we have relied on the specific exemption contained in s.365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board:

A handwritten signature in black ink, appearing to be 'John Mullins', is written over a horizontal line. The signature is stylized and cursive.

John Mullins

Director

Date: 17th January 2026

The notes on pages 5 to 7 form part of these financial statements.

Notes to the abridged financial statements for the year ended 31st July 2025

1. General Information

360 Development Ltd is a private company limited by shares, and incorporated in Ireland.

2. Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with 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 ('FRS 105'). The company qualifies as a micro company for the period, 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 FRS105.

The financial statements are prepared in Euro (€) and all amounts have been rounded to the nearest Euro.

3. Accounting Policies

The company is dormant as defined in section 365 of the Companies Act 2014. The company incurred no significant transactions during the current year.

The significant accounting policies adopted by the Company are as follows:

3.1 Tangible fixed assets

Tangible fixed assets are stated at cost (over €500) less accumulated depreciation and accumulated impairment losses.

3.2 Depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fixture & Fittings:	5 Years
Motor Vehicles:	5 years
Office & Construction Equipment:	3 Years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

3.3 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.

3.4 Turnover

Turnover is stated net of trade discounts, VAT and similar taxes and detives from the provision of goods and services falling within the company's ordinary activities. Turnover on supply of services such as building repairs or construction is recognised by reference to the stage of completion of the service at the end of the financial year. Deposits received from customers in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

3.5 Taxation

Tax is recognised in the Profit & Loss Account. The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or subsequently enacted by the balance sheet date in the countries where the Company operates and generates income.

3.6 Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

4. Guarantees and other financial commitments

At the year-end date the company had no financial commitments.

5. Appropriation of Profit and Loss Account

	2024
	€
Profit/(Loss) brought forward at the beginning of the financial year	(644)
(Loss)/Profit for the financial year	(20)
	<hr/>
Profit/(Loss) carried forward at the end of the financial year	(664)
	<hr/>