

DEVLIN INVESTMENTS LIMITED

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

DEVLIN INVESTMENTS LTD

CONTENTS

Directors and Other Information	1
Accountants Report	2
Statement of Directors' Responsibilities and Declaration on Unaudited Financial Statements	3
Abridged Balance Sheet As At 31 December 2025	4
Notes To The Abridged Accounts	5

DEVLIN INVESTMENTS LTD

DIRECTORS AND OTHER INFORMATION

DIRECTORS

John Devlin
Bernadette Devlin

SECRETARY

Bernadette Devlin

AUDITORS

Mark Grant & Co
7 Pillar Park
Buncrana
Co Donegal

BANKERS

PTSB Bank
Main Street
Letterkenny
Co Donegal

REGISTERED OFFICE

6 New Brook Court
Oldtown
Letterkenny
Co Donegal

DEVLIN INVESTMENTS LTD

**ACCOUNTANT'S REPORT ON THE UNAUDITED ACCOUNTS TO THE DIRECTORS OF
DEVLIN INVESTMENTS LTD**

As described on the Balance Sheet you are responsible for the preparation of the Abridged Accounts for the year ended 31 December 2025, as set out on pages 3 - 4 , and you consider that the company is exempt from an audit under Chapter 15 Part 6 of the Companies Act 2014. In accordance with your instructions, we have compiled these unaudited abridged accounts, in order to assist you to fulfill your statutory responsibilities from the accounting records and information and explanations supplied to us.

MARK GRANT

ACCOUNTANT

11 FEB 2026

7 PILLAR PARK

BUNCRANA

CO DONEGAL

DEVLIN INVESTMENTS LTD

STATEMENT OF DIRECTORS' INTERESTS AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS OF DEVLIN INVESTMENTS LIMITED.

Directors Interests

The interests of the directors of the company in the shares of the company as at 31 December 2025 together with their interests at 1 January 2025 were:-

	<u>31.12.25</u>	<u>1.1.25</u>
	Number	Number
<u>Ordinary Shares of €2.00 Each</u>		
John Devlin	1	1
Bernadette Devlin	-	-
	<u>1</u>	<u>1</u>

Directors' Declaration on Unaudited Financial Statements of Devlin Investments Limited

In relation to the financial statements as set out on pages 5 to 13.

- (a) The directors approve these financial statements and confirm 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.
- (b) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025.

BY ORDER OF THE BOARD

John Devlin
DIRECTOR

Bernadette Devlin
SECRETARY

11-Feb-26
DATE

DEVLIN INVESTMENTS LTD**ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2025**

	<u>Note</u>	<u>31.12.25</u> €	<u>31.12.24</u> €
TANGIBLE FIXED ASSETS	2	611,795	541,120
INTANGIBLE FIXED ASSETS		11,428	11,428
		<u>623,223</u>	<u>552,548</u>
CURRENT ASSETS			
Debtors & Prepaid Expenses		138,568	115,090
Closing Stocks		21,345	21,033
Cash at Bank and on Hand		160,590	129,674
		<u>320,503</u>	<u>265,797</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		(156,988)	(164,652)
NET CURRENT ASSETS/(LIABILITIES)		<u>163,515</u>	<u>101,145</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		786,738	653,693
CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR		<u>(208,917)</u>	<u>(231,999)</u>
TOTAL NET ASSETS		<u>577,821</u>	<u>421,694</u>
FINANCED BY:			
Revenue Reserves		577,819	421,692
Share Capital	3	<u>2</u>	<u>2</u>
		<u>577,821</u>	<u>421,694</u>

THE EXEMPTION PROVIDED FOR BY SECTION 360 COMPANIES ACT 2014.

We the directors of Devlin Investments Limited state that:-

- (a) the company is availing itself of the exemption provided for by Chapter 16 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 not 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 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 s.352 Companies Act 2014 (as a micro company) and 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.

SECRETAR **BERNADETTE DEVLIN**DIRECTOR **JOHN DEVLIN**DATE **11-Feb-26**

DEVLIN INVESTMENTS LTD
NOTES TO THE ACCOUNTS

1 STATEMENT OF ACCOUNTING POLICIES

(a) BASIS OF ACCOUNTING

The Financial Statements have been prepared under the Historical Cost Convention.

(b) TURNOVER

Turnover is stated in the Accounts exclusive of value added tax and trade discounts.

(c) TANGIBLE FIXED ASSETS

Tangible Fixed Assets are depreciated on a straight line basis over their expected useful lives at the following rates:-

Furniture Fixtures & Equipment	10% Per Annum
Motor Vehicles	20% Per Annum
Property Improvements	Nil

(d) HIRE PURCHASE CONTRACTS

Hire Purchase Contracts are recorded in the Balance Sheet as an asset and as an obligation to pay future rentals. The sum recorded both as an asset and as a liability is the fair value of the asset. Rentals payable are apportioned between the finance charge and a reduction of the outstanding obligation for future rentals payable.

The total finance charges are allocated to accounting periods on a straight line basis over the lease term.

Assets held under hire purchase contracts are depreciated in accordance with (c) above.

2 TANGIBLE FIXED ASSETS

	<u>Total</u>
	<u>€</u>
<u>Cost 1.1.25</u>	817,060
Additions	113,893
(Disposals)	(16,000)
<u>As At 31.12.25</u>	<u>914,953</u>
 <u>Aggregate Depreciation</u>	
<u>As At 1.1.25</u>	275,940
Disposals	(15,999)
Charge for Period	43,217
<u>As At 31.12.25</u>	<u>303,158</u>
 <u>Net Book Value</u>	
<u>31 December 2025</u>	<u>611,795</u>
<u>31 December 2024</u>	<u>541,120</u>

3 SHARE CAPITAL

	<u>Authorised</u>	<u>Issued & Fully Paid</u>
Ordinary Shares of €2 each	<u>200,000</u>	<u>2</u>