

Company registration number: 597981

WDJ CONSTRUCTION LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

WDJ CONSTRUCTION LIMITED

CONTENTS

	Page
Directors and other information	3
Directors report	4 - 5
Directors responsibilities statement	6
Balance sheet	7
Statement of changes in equity	8
Notes to the financial statements	9 - 12

WDJ CONSTRUCTION LIMITED

DIRECTORS AND OTHER INFORMATION

YEAR ENDED 31ST DECEMBER 2025

Directors	Jonathan Whelan David Whelan
Secretary	Jonathan Whelan
Company number	597981
Registered office	11a Knocklyon Avenue Templeogue Dublin 16
Accountants	MNS Tax and Financial Tomsallagh Ferns Co. Wexford
Bankers	AIB Tallaght Dublin 24

WDJ CONSTRUCTION LIMITED

DIRECTORS REPORT YEAR ENDED 31ST DECEMBER 2025

The directors present their annual report and the unaudited financial statements of the company for the year ended 31st December 2025.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Jonathan Whelan
David Whelan

Principal activities

The principal activity of the company is that of building contractors.

Development and performance

The company had a good year, profits were in line with expectations.

Assets and liabilities and financial position

At the end of the year the company has assets of €145,060 (2024: €99,293) and liabilities of €88,420 (2024: €65,299). The net assets of the company increased by €22,646.

Results

The retained profit for the financial year amounted to €22,646 (2024: profit €4,297).

Principal risks and uncertainties

The principal risk facing the company is future work flow at a consistent rate to ensure positive cash flow and profitability.

Dividends

During the year the directors have not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

There were no post balance sheet events.

Research and development

There was no research and development activities in the period.

Directors and secretary and their interests

The directors and secretary at the year end and their interests in shares in the company were as follows:

	At 31/12/25	At 01/01/25
	Number	Number
Directors:		
Jonathan Whelan	15,000	15,000
David Whelan	15,000	15,000

WDJ CONSTRUCTION LIMITED

DIRECTORS REPORT (CONTINUED) YEAR ENDED 31ST DECEMBER 2025

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 11A Knocklyon Avenue, Dublin 16.

This report was approved by the board of directors on 22 January 2025 and signed on behalf of the board by:

Jonathan Whelan

David Whelan

15 January 2026

WDJ CONSTRUCTION LIMITED

DIRECTORS RESPONSIBILITIES STATEMENT

YEAR ENDED 31ST DECEMBER 2025

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. 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.

Directors' declaration on unaudited financial statements In relation to the financial statements as set out on pages 6 to 12:

The directors approve these statutory 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 , the company's accounting records and provided all the information necessary for the compilation of the 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 year ended 31st December 2025.

On behalf of the board
Jonathan Whelan
Director

David Whelan
Director

15 January 2026

WDJ CONSTRUCTION LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	<i>Note</i>	2025		2024	
		€	€	€	€
Fixed assets	3		23,723		40,393
Current assets					
Work in progress	4	11,100		7,700	
Debtors		24,202		3,002	
Cash and bank		86,035		48,198	
			<hr/>		<hr/>
		121,337		58,900	
Creditors: amounts falling due within one year	5	(62,303)		(35,662)	
			<hr/>		<hr/>
Net current assets (liabilities)			59,034		23,238
			<hr/>		<hr/>
Total assets less current liabilities			82,758		63,632
Creditors: amounts falling due after more than one year	6	(26,117)		(29,637)	
			<hr/>		<hr/>
			56,641		33,995
			<hr/>		<hr/>
Capital and reserves					
Called up share capital			30,000		30,000
Profit and loss account			26,641		3,995
			<hr/>		<hr/>
Shareholder funds (deficit)			56,641		33,995
			<hr/>		<hr/>

We, as directors of WDJ Construction Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements were approved by the board of directors and signed on behalf of the board by:

Jonathan Whelan

David Whelan

15 January 2026

WDJ CONSTRUCTION LIMITED

STATEMENT OF CHANGES IN EQUITY

YEAR ENDED 31ST DECEMBER 2025

		Called up Share Capital €	Profit And loss Account €	Total €
At 1 January 2024		30,000	(302)	29,698
Profit (loss) for the year	2024	-	4,297	4,297
		<hr/>	<hr/>	<hr/>
At 31 December 2023 and 1 January 2025		30,000	3,995	33,995
Profit (loss) for the year	2025	-	-	-
		-	22,646	22,646
		<hr/>	<hr/>	<hr/>
At 31 December 2025		30,000	26,641	56,641
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

WDJ CONSTRUCTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 11a Knocklyon Avenue, Dublin 16

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting Policies

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

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Taxation

Current tax

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

WDJ CONSTRUCTION LIMITED
NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025

3. Tangible fixed assets	Equipment	Vehicles	Total
Cost	€	€	€
At 1 January 2025	77,019	46,086	123,105
Disposals	-	-	-
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2025	77,019	46,086	123,105
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2025	50,692	32,020	82,712
Disposals	-	-	-
Charge for the year	12,837	3,833	16,670
	<hr/>	<hr/>	<hr/>
At 31 December 2025	63,528	35,853	99,382
	<hr/>	<hr/>	<hr/>
Carrying value			
At 31 December 2025	13,491	10,233	23,723
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2024	26,327	14,066	40,393
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

WDJ CONSTRUCTION LIMITED
NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31ST DECEMBER 2025

4. Work in progress	2025	2024
	€	€
Work in progress at cost	11,100	7,000
	<u> </u>	<u> </u>
5. Creditors: amounts falling due within one year	2025	2024
	€	€
Bank overdraft	-	-
Trade creditors	22,900	4,000
Tax and social welfare	13,689	25,948
Amounts owed to credit institutions	5,714	5,714
Loans from directors	-	-
Accrued expenses	20,000	-
	<u> </u>	<u> </u>
	62,303	35,662
	<u> </u>	<u> </u>
Tax and social welfare		
Value Added Tax	6,731	6,320
Payroll taxes	1,532	15,541
Relevant contract tax	1,820	2,813
Corporation tax	3,606	1,273
	<u> </u>	<u> </u>
	13,689	25,947
	<u> </u>	<u> </u>
6. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Long term loan	-	-
Loans from directors	19,449	17,255
Amounts owed to credit institutions	6,668	12,382
	<u> </u>	<u> </u>
	26,117	29,637
	<u> </u>	<u> </u>

7. Contingent asset and liabilities

There were no contingent assets or liabilities at the year end.

8. Events after the end of the reporting period

There were no events after the year end which could impact on the financial statements.

9. Approval of the financial statements

The directors approved these financial statements on 15 January 2026