

**Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014**

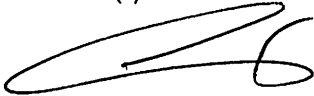
Company Name: Conal Devine & Associates Limited

Company Number: 298824

Financial Year: 1 March 2024 to 28 February 2025


CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



**Conal Devine
Director**

28 November 2025



**Ruth Devine
Secretary**

28 November 2025

Company Number: 298824

Conal Devine & Associates Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Conal Devine & Associates Limited
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Conal Devine & Associates Limited
DIRECTORS AND OTHER INFORMATION

Directors	Conal Devine Owen O'Mahoney Patricia Keohane (Resigned 8 October 2024)
Company Secretary	Ruth Devine (Appointed 8 October 2024) Patricia Keohane (Resigned 8 October 2024)
Company Number	298824
Registered Office and Business Address	3 Limekilns Lane Balgriffin Co. Dublin
Accountants	OCMC Accountants Cian House, 1 Cian Park Drumcondra Dublin 9
Bankers	Bank of Ireland Northern Cross Dublin 17

Conal Devine & Associates Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Conal Devine & Associates Limited for the financial year ended 28 February 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 28 February 2025 as set out on pages 5 to 8 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Conal Devine & Associates Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by The Institute of Certified Public Accountants in Ireland and have complied with the relevant ethical guidance laid down by The Institute of Certified Public Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 28 February 2025 your duty to ensure that Conal Devine & Associates Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Conal Devine & Associates Limited. You consider that Conal Devine & Associates Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Conal Devine & Associates Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

OCMC ACCOUNTANTS
Cian House, 1 Cian Park
Drumcondra
Dublin 9

28 November 2025

Conal Devine & Associates Limited
STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	1,118	1,677
Current Assets			
Debtors	6	7,459	24,996
Cash at bank and in hand		17,679	6,112
		25,138	31,108
Creditors: amounts falling due within one year	7	(31,931)	(30,066)
Net Current (Liabilities)/Assets		(6,793)	1,042
Total Assets less Current Liabilities		(5,675)	2,719
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings	8	(5,678)	2,716
Shareholders' (Deficit)/Funds		(5,675)	2,719

I as Director of Conal Devine & Associates 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,

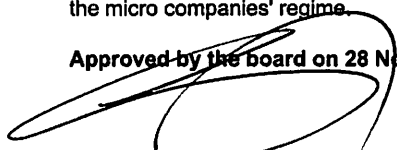
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial 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 section 352 Companies Act 2014. The 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 section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 28 November 2025 and signed on its behalf by:



Conal Devine
 Director

Conal Devine & Associates Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Conal Devine & Associates Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 3 Limekilns Lane, Balgriffin, Co. Dublin which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

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.

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Conal Devine & Associates Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	<u>559</u>	<u>559</u>

4. Employees

The average monthly number of employees, including directors, during the financial year was

	2025	2024
	Number	Number
Administrative	1	1
Directors	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

5. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 March 2024	<u>4,472</u>	<u>4,472</u>
At 28 February 2025	<u>4,472</u>	<u>4,472</u>
Depreciation		
At 1 March 2024	2,795	2,795
Charge for the financial year	559	559
At 28 February 2025	<u>3,354</u>	<u>3,354</u>
Net book value		
At 28 February 2025	<u>1,118</u>	<u>1,118</u>
At 29 February 2024	<u>1,677</u>	<u>1,677</u>

Conal Devine & Associates Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

6. Debtors	2025	2024
	€	€
Trade debtors	6,250	23,721
Other debtors	682	487
Taxation	527	-
Prepayments	-	788
	<u>7,459</u>	<u>24,996</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	141	-
Taxation	60	7,921
Directors' current accounts	24,594	15,487
Other creditors	434	1,143
Accruals	6,702	5,515
	<u>31,931</u>	<u>30,066</u>
8. Income Statement		
	2025	2024
	€	€
At 1 March 2024	2,716	(13,524)
(Loss)/profit for the financial year	(8,394)	16,240
At 28 February 2025	<u>(5,678)</u>	<u>2,716</u>

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 November 2025.