

JMD CONTRACTS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2025

JMD CONTRACTS LIMITED

COMPANY INFORMATION

Directors James Mc Daid

Secretary Sarah Mc Daid

Company Number 708391

Registered Office Drumnageeragh
Carndonagh
Co Donegal

Bankers AIB Bank Ltd
Carndonagh
Co Donegal

JMD CONTRACTS LIMITED

**ACCOUNTANT'S REPORT ON THE UNAUDITED ACCOUNTS TO THE DIRECTORS OF
JMD CONTRACTS LIMITED**

As described on the Balance Sheet you are responsible for the preparation of the Abridged Accounts for the year ended 30 November 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

27 JAN 2026

7 PILLAR PARK

BUNCRANA

CO DONEGAL

JMD CONTRACTS LIMITED

STATEMENT OF DIRECTORS' INTERESTS AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS OF JMD CONTRACTS LIMITED.

Directors Interests

The interests of the directors of the company in the shares of the company as at 30 November 2025 together with their interests at 01 December 2024 were:-

	<u>30.11.25</u>	<u>01.12.24</u>
	Number	Number
<u>Ordinary Shares of €1.00 Each</u>		
James Mc Daid	100	100
Sarah Mc Daid	-	-
	<u>100</u>	<u>100</u>

Directors' Declaration on Unaudited Financial Statements of JMD Contracts 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 30 November 2025.

BY ORDER OF THE BOARD

James Mc Daid
DIRECTOR

Sarah Mc Daid
SECRETARY

27-Jan-26
DATE

JMD CONTRACTS LIMITED**ABRIDGED BALANCE SHEET AS AT 30 NOVEMBER 2025**

		<u>2025</u>	<u>2024</u>
	<u>Notes</u>	<u>€</u>	<u>€</u>
Fixed Assets			
Tangible Assets	2	115,525	72,483
Current Assets			
Debtors and Prepayments		297,217	360,434
Closing Stocks & WIP		-	-
Cash At Bank		280,058	51,501
		<u>577,275</u>	<u>411,935</u>
Creditors: Amounts Falling Due Within One Year		<u>(145,971)</u>	<u>(180,983)</u>
Net Current Assets/(Liabilities)		<u>431,305</u>	<u>230,952</u>
Total Assets Less Current Liabilities		546,830	303,435
Creditors: Amounts Falling Due After One Year		<u>(67,153)</u>	<u>(67,153)</u>
Total Net Assets /(Liabilities)		<u><u>479,677</u></u>	<u><u>236,282</u></u>
Capital and Reserves			
Called up Share Capital	3	100	100
Revenue Reserves		<u>479,577</u>	<u>236,182</u>
		<u><u>479,677</u></u>	<u><u>236,282</u></u>

THE EXEMPTION PROVIDED FOR BY SECTION 360 COMPANIES ACT 2014.

We the directors of JMD Contracts 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 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.

DIRECTOR **JAMES MC DAID**

SECRETARY **SARAH MC DAID**

DATE 27-Jan-26

JMD CONTRACTS LIMITED
NOTES TO THE ABRIDGED ACCOUNTS

1. Accounting Policies

1.1. Accounting Convention

The financial statements are prepared under the historical cost convention. The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

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

1.3. Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Plant & Machinery	-	12.5% Straight Line
Tools & Equipment	-	12.5% Straight Line
Motor Vehicles	-	12.5% Straight Line

1.4. Hire Purchase & Leasing Contracts

Hire Purchase & Leasing 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 amounts payable.

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

Assets held under hire purchase and leasing contracts are depreciated in accordance with (1.3) above.

JMD CONTRACTS LIMITED
NOTES TO THE ABRIDGED ACCOUNTS

2	Tangible Fixed Assets	Total
		€
	Cost 1.12.24	84,085
	Additions	57,496
	(Disposals)	-
	As At 30.11.25	<u>141,581</u>
	Aggregate Depreciation	
	As At 1.12.24	11,603
	Disposals	-
	Charge for Period	14,453
	As At 30.11.25	<u>26,056</u>
	Net Book Value	
	<u>30 November 2025</u>	<u>115,525</u>
	<u>1 December 2024</u>	<u>72,483</u>

3	Share Capital	Authorised	Issued & Fully Paid
	Ordinary Shares of €1 each	<u>1,000,000</u>	<u>100</u>