

**JOC BLOCKLAYING Limited**

**Abridged Financial Statements  
For the year ended 6th July 2025.**

**Company no. 673463**

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## **JOC BLOCKLAYING Limited**

### **Directors and Other Information**

Directors: John O Connor

Secretary: Tanya O Connor

Company Number: 673463

Registered Office: Boula  
Knocknagoshel  
Co. Kerry

Accountants & Tax Advisers James Donegan  
Accountancy & Taxation Services  
Cragane  
Abbeyfeale  
Co. Limerick

Bankers: AIB Bank  
68 Main Street  
Castleisland  
Co. Kerry

## **JOC BLOCKLAYING Limited**

### **Extract from Directors report in accordance with Section 329 of the Companies Act 2014**

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

	<b>No. of Shares</b>	<b>Share Class</b>
John O Connor	100	Ordinary €1 Shares

## **JOC BLOCKLAYING Limited.**

### **Statement of directors ‘ responsibilities and declaration on un-audited financial statements.**

#### **General responsibilities**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 2014 and all regulations to be construed as one with those Acts.

They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company .

They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

#### **Directors’ declaration on un-audited financial statements**

In relation to the financial statements as set out on pages 3 to 7

The directors approve these 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 James Donegan, Accountancy & Taxation Services, all the company’s accounting records and provided all the information necessary for the compilation of 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 6th July 2025.

**Approved by the board on 25th January 2026.**

#### **On behalf of the Directors**

John O Connor  
Director

Tanya O Connor  
Secretary

**JOC BLOCKLAYING Limited.**

**Balance Sheet as at 6th July 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
<b>Fixed Assets</b>			
Tangible Assets		<u>15,271</u>	<u>17,810</u>
<b>Current Assets</b>			
Debtors & Prepayment	<b>2</b>	361	1,180
Cash at Bank and in Hand		<u>100</u>	<u>100</u>
		461	1,280
<b>Creditors (Amounts falling due within one year)</b>	<b>3</b>	<u>27,021</u>	<u>41,656</u>
<b>Net Current Assets (Liabilities)</b>		<u>(26,560)</u>	<u>(40,376)</u>
<b>Total Assets less Current Liabilities</b>		(11,289)	(22,566)
<b>Creditors (Amount falling due after more than one year)</b>	<b>4</b>	<u>293</u>	<u>2,920</u>
<b>Total Net Assets</b>		<u>(11,582)</u>	<u>(25,486)</u>
		=====	=====
<b>Capital &amp; Reserves</b>			
Called Up Share Capital	<b>5</b>	100	100
Profit & Loss Account		<u>(11,682)</u>	<u>(25,586)</u>
<b>Shareholders Funds</b>		<u>(11,582)</u>	<u>(25,486)</u>
		=====	=====

## Audit Exemption Statement.

**We, as Directors of JOC BLOCKLAYING Limited, state that;**

1. the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
2. the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied.
3. the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
4. we acknowledge the company's obligations under the Companies Acts 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.
5. the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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.

### **On behalf of the board**

John O Connor  
**Director**

Tanya O Connor  
**Secretary**

Date ; 25-1-2026

Date; 25-1-2026

# **JOC BLOCKLAYING Limited**

## **Notes to the financial Statements for the year ended 6th July 2025**

### **1 Accounting Policies**

#### **Basis of Preparation**

The financial statements are prepared in accordance with generally accepted accounting principles under 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..

#### **Cash Flow Statement**

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.

#### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write down cost or valuation of the tangible fixed assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Plant & Equipment	12 1/2% Reducing Balance
Motor Vehicle	20% Reducing Balance

#### **Taxation**

The charge for taxation is based on the profit for the year. Deferred taxation is accounted for in respect of timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

**JOC BLOCKLAYING Limited**

**Notes to the abridged financial statements  
for the year ended 6th July 2025**

<b>2 Debtors</b> <b>(Amounts falling due within one year)</b>	<b>2025</b>	<b>2024</b>
Trade debtors & WIP	0	0
Director	0	1,180
Revenue	<u>361</u>	<u>0</u>
	361	1,180
	=====	=====

<b>3 Creditors (Amounts falling due within one year)</b>	<b>2025</b>	<b>2024</b>
Loans and other borrowings; Net obligations under finance lease & Hire Purchase Contracts	3,847	5,975
Overdraft	21,193	28,854
Trade Creditors	0	1,140
Other Taxes & Social Welfare	421	4,127
Accruals	1,560	1,560
Corporation Tax	<u>0</u>	<u>0</u>
<b>Total Creditors</b>	<u>27,021</u>	<u>41,656</u>
	=====	=====

<b>4 Creditors (Amounts falling due After more than one year)</b>	<b>2025</b>	<b>2024</b>
Loans and other borrowings; Net obligations under finance lease And hire purchase contracts	0	2,920
Directors Loan	<u>293</u>	<u>0</u>
<b>Total Creditors</b>	<u>293</u>	<u>2,920</u>
	=====	=====

**JOC BLOCKLAYING Limited**

**Notes to the abridged financial statements  
for the year ended 6th July 2025**

**5 Called-Up Share Capital**

	<b>2025</b>	<b>2024</b>
<b>Authorised</b>		
1,000 Ordinary Shares of €1 each	1,000	1,000
	====	====
<b>Allotted, Called Up &amp; Fully Paid</b>		
100 Ordinary Shares of euro 1 each	100	100
	=====	=====