

**CERPIN DEVELOPMENTS LIMITED
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**CERPIN DEVELOPMENTS LIMITED
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Directors and other information

Directors:	David O'Donnell Michael Spillane
Secretary:	David O'Donnell
Bankers:	Ulster Bank College Green Dublin 2
Registered Office:	6 Merrion View Avenue Dublin 4 Ireland D04 C9T1
Company Registration Number:	412991

**CERPIN DEVELOPMENTS LIMITED
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of directors' responsibilities and declaration on unaudited 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.

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

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with that Act. They are also responsible for ensuring the company otherwise complies with the provisions of that Act relating to financial statements insofar 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 unaudited financial statements

In relation to the financial statements as set out on pages 4 to 5:

- (a) 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.
- (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 ending 31 March 2025.

On behalf of the board



David O'Donnell

Signed by:


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Michael Spillane

Date: 16 February 2026

**CERPIN DEVELOPMENTS LIMITED
BALANCE SHEET AS AT 31 MARCH 2025 (ABRIDGED)**

	2025	2024
	€	€
Current Assets		
Trading Stock	0	0
Debtors	0	0
Cash at Bank	<u>2,527</u>	<u>2,527</u>
	2,527	2,527
Current Liabilities		
Creditors	<u>(6,509)</u>	<u>(6,509)</u>
	(3,982)	(3,982)
Total Net Assets	(3,982)	(3,982)
Capital and Reserves		
Called up share capital	2	2
Profit and loss account	<u>(3,984)</u>	<u>(3,984)</u>
	<u>(3,982)</u>	<u>(3,982)</u>

We, as directors of Cerpin Developments 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 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; 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.



David O'Donnell
 Director
 Date: 16/02/2026

Signed by:


Michael Spillane
 Director
 Date: 16/02/2026

CERPIN DEVELOPMENTS LIMITED
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and comply with the Financial Reporting Standard for Smaller Entities.

Cash flow statement

The company meets the size criteria for a small company set by s.352 Companies Act 2014 and therefore, in accordance with FRS1: Cash Flow Statements, it has not prepared a cash flow statement.

2. CREDITORS: amounts falling due within one year

	2025	2024
	€	€
VAT	0	0
Directors' Loans	<u>6,509</u>	<u>6,509</u>
Total	6,509	6,509

3. DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES

The directors who served during the year and their interests in the company were as stated below:

	Class of Share	Shares
David O'Donnell	Ordinary Shares of €1 each	1
Michael Spillane	Ordinary Shares of €1 each	1

4. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board of Directors on 16 February 2026