

Company registration number: 328769

JOD Contractors Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

JOD Contractors Limited

Contents

	Page
Directors and other information	1
Directors declaration report	2
Balance sheet	3 - 4
Notes to the financial statements	5 - 7

JOD Contractors Limited

Directors and other information

Directors	Mr Brendan O'Driscoll Mr Jerry O'Driscoll
Secretary	Jerry O'Driscoll
Company number	328769
Registered office	JOD Contractors Limited Rearour Gogginshill Ballinhassig Co Cork
Business address	Thornbury Trabeg Lawn South Douglas Road Cork
Accountants	JAAD Accounting Services Ltd, 43 Wolfe Tone Street, Clonakilty, Co. Cork.
Bankers	Allied Irish Bank, Patrick Street, Cork.

JOD Contractors Limited

For the Year Ended 30 June 2025

Directors's Declaration on Unaudited 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 judgments 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 JAAD Accounting Services Ltd, 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 30 June 2025.

On behalf of the board

Mr Brendan O'Driscoll
Director

Mr Jerry O'Driscoll
Director

Date: 2 March 2026

JOD Contractors Limited

**Balance sheet
As at 30 June 2025**

	2025	2024
	€	€
Fixed assets	13,499	16,628
Current assets	188,998	232,382
Creditors: amounts falling due within one year	(187,241)	(266,797)
Net current assets/(liabilities)	1,757	(34,415)
Total assets less current liabilities	15,256	(17,787)
Accruals and deferred income	(8,520)	(10,000)
Net assets/(liabilities)	6,736	(27,787)
Capital and reserves	6,736	(27,787)

We, as directors of JOD Contractors 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 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 financial 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'..

JOD Contractors Limited

Balance sheet (continued)
As at 30 June 2025

These abridged financial statements were approved by the board of directors on 2 March 2026 and signed on behalf of the board by:

Mr Brendan O'Driscoll
Director

Mr Jerry O'Driscoll
Director

JOD Contractors Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company's registered office is Rearour, Gogginshill, Ballinhassig, Co. Cork. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 328769.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including 'The Financial Reporting Standard applicable to the Micro Entities Regime - 'FRS 105' 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.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 15%	reducing balance
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

JOD Contractors Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs).

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Any bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

JOD Contractors Limited

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(27,789)	(32,989)
Profit for the financial year	34,523	5,200
At the end of the financial year	<u>6,734</u>	<u>(27,789)</u>

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 2 March 2026.