

Companies Acts, 2014


Sections 352 of the Companies Act, 2014

Company Name: Just a Plumber Ltd
Company Number: 568904
Financial Year: 31st December 2025

Small Private company (including single member private limited company) filing UNAUDITED ABRIDGED accounts filed pursuant to section 352 of the Companies Act, 2014

We hereby certify that the abridged Balance Sheet prepared pursuant to sections 353 to 354 of the Companies Act, 2014 annexed to the Company's annual return for the year ended 31st December 2025, is a true copy of the original.

Robert Mitchell
Director



Colette Kelly
Secretary



Date: 26/3/26

Abridged Financial Statements

Just a Plumber Ltd

For the Year Ended 31st December 2025

Abridged Accounts

Just a Plumber Ltd

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Just a Plumber Ltd

Company Information

Directors	Robert Mitchell
Company Secretary	Colette Kelly
Registered Office	10 Glendale Lawen Old Singland Road, Limerick
Registered Number	568904
Accountants	John J. Allen 21 Pery Court Pery Square Limerick
Bankers	Bank of Ireland Roxboro, Limerick.
Solicitors:	

Just a Plumber Ltd

Extract from the Directors' Report

For the Year Ended 31st December 2025

Directors, secretary and their interests

The directors, who served at any time during the financial year, except as noted, are listed below. In accordance with Section 329 of the Companies Act 2014, the directors' and secretary's interests in the shares of the company undertakings and the movements therein during the year ended 31st December 2025 were as follows:

	Ordinary Shares of €1 each
	31/12/2025
Robert Mitchell	100

	100
	=====

The name's of the Directors who signed the original Directors' Report were Robert Mitchell

This report was approved by the board and signed on its behalf.



Robert Mitchell
Director

Date: 26/13/26

Directors' Responsibilities Statement

For the Year Ended 31st December 2025

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company for each financial year. Under the law directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP") including Financial Reporting standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland and Irish Law.

Under the company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss of the company for that financial year and otherwise comply with Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently; and
- make judgments and estimates that are reasonable and prudent; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report company with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements:

- 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 John J. Allen Accountants, all 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 31st December 2025.

On behalf of the board



Robert Mitchell

Director

Date: 26/3/26

Abridged Balance Sheet

As at 31st December 2025

	Notes	€	2025 €	€	2024 €	€
Fixed Assets						
Tangible Assets			--			--
Investments	4		--			--
			-----			-----
Current Assets						
Stocks		--		--		
Debtors		2,000		4,000		
Cash at Bank		10,725		13,170		
			-----			-----
		12,725		17,170		
Creditors: amount falling due within one year	5	280		4,950		
			-----			-----
Net current (Liabilities/Assets)			12,445			12,220
			-----			-----
Total Assets less current liabilities			12,445			12,220
Creditors: amount falling due after more than one year			--			--
			-----			-----
Total Net Assets			12,445			12,220
			=====			=====
Capital and Reserves						
Called up share capital presented as equity			100			100
Profit and Loss account	6		12,345			12,120
			-----			-----
Shareholders' Funds			12,445			12,220
			=====			=====

Just a Plumber Ltd

Abridged Balance Sheet (continued)

As at 31st December 2025

We, the directors of Just a Plumber Ltd 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 members of the company have not served a notice on the company under section 334 (1) in accordance with section 334 (2)
- d) we acknowledge the company obligations under the companies Act 2014 to keep adequate accounting records and prepare financial statement which give a true and fair view of the state 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 specific exemption contained in s.352 Companies Act 2014; has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Signed on behalf of the board:



Robert Mitchell

Director

Date: 26/3/26

The notes on page 5-12 form part of these financial statements.

Notes to the Abridged Financial Statements Accounts

For the Year Ended 31st December 2025

1. General Information

Just a Plumber Ltd is an Irish incorporated private limited company which has its registered office 10 Glendale Lawn, Old Singland Road, Limerick. The principal activity of the company during the year was the plumbing.

2. Accounting Policies

2.1 Basis of preparation of financial statements

The full financial statements, from which these abridged financial statements have been extracted, have been prepared in accordance with applicable accounting standards and Irish statute comprising of the Companies Act 2014.

The financial statements are presented in Euro (€) which is the functional currency of the company.

Preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 3).

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

The following criteria must also be met before revenue is recognised:

Sales of Goods

Revenue from the sales of goods is recognised when all of the following conditions are satisfied:

- The company has transferred the significant risks and rewards of ownership to the buyer;
- The company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the company will receive the consideration due under the transaction; and
- The costs incurred in respect of the transaction can be measured reliably.

Notes to the Abridged Financial Statements Accounts

For the Year Ended 31st December 2025

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2.8% Straight Line
Fixtures and fittings	-	10% Straight Line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

2.4 Valuation of Investments

Investments in unlisted company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less cost to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.6 Debtors

Short term debtors are measured at transaction price, less and impairment. Loans receivable are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Notes to the Abridged Financial Statements Accounts

For the Year Ended 31st December 2025

3. Accounting Policies (continued)

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.9 Creditors

Short term creditors are measured at transaction price including transaction costs, less any impairment. Other financial liabilities, including bank loans, are measured initially at transaction price including transaction cost, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.10 Finance Costs

Finance costs are charged to the Statement of comprehensive income over the term of the debt using the effective interest method so that the amount charged is at the constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.11 Borrowing Costs.

All borrowing costs are recognised in the statement of comprehensive income in the financial year in which they are incurred.

Notes to the Abridged Financial Statements Accounts

For the Year Ended 31st December 2025

2. Accounting Policies (continued)

2.12 Taxation

Tax is recognised in the statement of comprehensive income, except that a charge attributable to an item of income and expenses recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operated and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the difference between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The directors consider the account estimates and assumptions below to be its critical accounting estimates and judgments:

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Notes to the Abridged Accounts

For the Year Ended 31st December 2025

4. Employees

Staff costs, including directors' remuneration, were as follows:

	2025 €	2024 €
Wages	27,705	28,300
Social Insurance Costs	--	--
	<u>27,705</u>	<u>28,300</u>

Capitalised employee costs during the year amounts to €NIL (2025 - €NIL.)

The average monthly number of employees, including the directors during the year was as follows:

	2025 €	2024 €
Administration	0	0
Production	1	1
	<u>2025 €</u>	<u>2024 €</u>
Sales		<u>84,230</u>

5. Directors' remuneration

	2025 €	2024 €
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	27,705	28,300

The directors consider the only key management personnel in the company are the directors.

Other than the amounts disclosed in the table above, any further required disclosures in Section 305 and 306 of the Companies Act 2014 are €nil for both the current financial year and the preceding financial year.

Just a Plumber Ltd

Notes to the Abridged Accounts

For the Year Ended 31st December 2025

6. Fixed asset

	€
Cost or valuation	
At 1 st January 2025 and 31 st December 2025	--

Impairment	
At 1 st January 2025 and 31 st December 2025	--

Net Book Value	
At 31 st December 2025	--
	=====
At 31 st December 2024	--
	=====

In the opinion of the directors, investments are recorded at the lower of cost and net realisable value.

In respect of prior financial year:

	€
Cost or Valuation	
At 1 st January 2025 and 31 st December 2025	--

Impairment	
At 1 st January 2025 and 31 st December 2025	--

Net Book value	
At 31 st December 2025	--
	=====

Notes to the Abridged Accounts

For the Year Ended 31st December 2025

7. Creditors:

Amount falling due within one year

Other Taxation and social insurance

	2025	2024
	€	€
PAYE/PRSI Control	270	--
Vat Control	(3,400)	450
Corporation Tax	--	--
	<u>(3,130)</u>	<u>450</u>

8. Financial instruments

	2025	2024
	€	€
Financial Assets		
Financial assets that are measured at amortised cost.	--	--
	<u>--</u>	<u>--</u>
Financial liabilities		
Financial liabilities measured at amortised cost	--	--
	<u>--</u>	<u>--</u>

Financial assets measured at amortised cost comprise investments, trade debtors and cash at bank.

Financial liabilities measured at amortised cost comprise bank loans and overdrafts, trade creditors, other creditors and accruals.

9. Reserves

	2025	2024
	€	€
Share capital		
Represents the nominal value of shares that have been issued	100	100
Profit and loss account	12,345	12,120
Includes all current and prior period retained profits and losses.	<u>12,445</u>	<u>12,220</u>

Notes to the Abridged Accounts

For the Year Ended 31st December 2025

10. Share Capital

	2025 €	2024 €
Shares presented as equity		
Authorised	100,000	100,000
Allotted called up and fully paid	100	100
100 Ordinary shares of €1		

11. Transactions with directors

The balance on the directors account at year ended was € Nil.

There were no arrangements or transactions with the directors during the financial year which are required to be disclosed in accordance with the Companies Act 2014.

12. Related Party transactions

No Further transactions with related parties occurred requiring disclosure under FRS102, Section 33.

13. Controlling Party

The company is under the ultimate control of Robert Mitchell who owns 100% of the share capital in the company.

14. Approval of financial statements

The board of directors approved these financial statements for issue on 18th March 2026.