

Company Number: 623339

**J&J Whyte Plastering Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# **J&J Whyte Plastering Limited**

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## **J&J Whyte Plastering Limited**

### **DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	John Whyte John G Whyte (Resigned 15 December 2025)
<b>Company Secretary</b>	Pauline Whyte (Appointed 15 December 2025) Carmel Whyte (Resigned 15 December 2025)
<b>Company Number</b>	623339
<b>Registered Office and Business Address</b>	Castlewarden Straffan Co. Kildare Ireland
<b>Accountants</b>	Eilis Quinlan & Co. Limited Chartered Certified Accountants Frederick House New Row Naas Co. Kildare Republic of Ireland

# **J&J Whyte Plastering Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Eilis Quinlan & Co. Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

**J&J Whyte Plastering Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	7	<u>198,027</u>	<u>146,650</u>
<b>Current Assets</b>			
Receivables	8	160,704	29,968
Cash and cash equivalents		<u>794,828</u>	<u>900,426</u>
		<u>955,532</u>	<u>930,394</u>
<b>Payables: amounts falling due within one year</b>	<b>9</b>	<u>(214,637)</u>	<u>(217,538)</u>
<b>Net Current Assets</b>		<u>740,895</u>	<u>712,856</u>
<b>Total Assets less Current Liabilities</b>		<u>938,922</u>	<u>859,506</u>
<b>Equity</b>			
Called up share capital presented as equity		50	100
Share premium account	10	334,057	334,057
Other reserves	10	50	-
Retained earnings		<u>604,765</u>	<u>525,349</u>
<b>Equity attributable to owners of the company</b>		<u>938,922</u>	<u>859,506</u>

# **J&J Whyte Plastering Limited**

## **STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of J&J Whyte Plastering 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 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 section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 18 February 2026 and signed on its behalf by:**

**John Whyte**  
**Director**

**J&J Whyte Plastering Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	Called up share capital €	Share premium account €	Retained earnings €	Capital redemption reserve €	Total €
<b>At 1 January 2024</b>	100	334,057	368,230	-	702,387
Profit for the financial year	-	-	157,119	-	157,119
<b>At 31 December 2024</b>	100	334,057	525,349	-	859,506
Profit for the financial year	-	-	579,416	-	579,416
Redemption of equity shares	(50)	-	(500,000)	-	(500,050)
Other movements in equity attributable to owners	-	-	-	50	50
<b>At 31 December 2025</b>	<b>50</b>	<b>334,057</b>	<b>604,765</b>	<b>50</b>	<b>938,922</b>

# J&J Whyte Plastering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

J&J Whyte Plastering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 623339. The registered office of the company is Castlewarden, Straffan, Co. Kildare, Ireland which is also the principal place of business of the company. Plastering and construction  
The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Related Parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

# J&J Whyte Plastering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	10% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### Trade and other receivables

Trade and other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Going concern

The company achieved a net profit in the amount of €579,416 for the current financial year. The company has net current assets in the amount of €740,895 and has net assets in the amount of €938,922 at the year-end.

The financial statements have been prepared on a going concern basis, which the director considers appropriate for the following reasons;

- The director has prepared forecasts for the next 12 month period, which indicate that the company will have sufficient reserves to meet liabilities as they fall due for this period;

- The director has also confirmed their willingness to continue to support the company when required for the next 12 months.

Consequently, the director believes that the company has sufficient liquidity to trade successfully through the next 12 months. The director has a reasonable expectation that the company has adequate resources to continue in operational existence for a period of not less than 12 months from the date of this report. For this reason, the Company continues to adopt the going concern basis of accounting in preparing these financial statements.

## J&J Whyte Plastering Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>38,027</b>	29,866
Loss/(profit) on disposal of property, plant and equipment	<b>1,731</b>	-
	<u>          </u>	<u>          </u>

## 5. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).

	<b>2025</b>	2024
	<b>Number</b>	Number
Administration	<b>1</b>	1
Directors	<b>2</b>	2
Operatives	<b>2</b>	2
	<u>          </u>	<u>          </u>
	<b>5</b>	5
	<u>          </u>	<u>          </u>

## 6. Intangible assets

	<b>Goodwill</b>
	<b>€</b>
<b>Cost</b>	
At 1 January 2025	288,000
	<u>          </u>
At 31 December 2025	288,000
	<u>          </u>
<b>Provision for diminution in value</b>	
At 31 December 2025	288,000
	<u>          </u>
<b>Net book value</b>	
At 31 December 2025	-
	<u>          </u>

## 7. Property, plant and equipment

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2025	80,582	2,665	156,210	239,457
Additions	45,000	-	76,135	121,135
Disposals	(33,000)	-	(22,848)	(55,848)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2025	92,582	2,665	209,497	304,744
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2025	26,892	1,586	64,329	92,807
Charge for the financial year	11,573	267	26,187	38,027
On disposals	(4,125)	-	(19,992)	(24,117)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2025	34,340	1,853	70,524	106,717
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 31 December 2025	<b>58,242</b>	<b>812</b>	<b>138,973</b>	<b>198,027</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2024	53,690	1,079	91,881	146,650
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## J&J Whyte Plastering Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

<b>8. Receivables</b>		<b>2025</b>	<b>2024</b>	
		€	€	
Trade receivables		<b>141,062</b>	-	
Taxation		<b>19,542</b>	29,868	
Called up share capital not paid		<b>100</b>	100	
		<b>160,704</b>	<b>29,968</b>	
<b>9. Payables</b>		<b>2025</b>	<b>2024</b>	
<b>Amounts falling due within one year</b>		€	€	
Trade payables		<b>116,263</b>	195,152	
Taxation		<b>96,814</b>	19,726	
Other creditors		<b>(2,160)</b>	-	
Accruals		<b>3,720</b>	2,660	
		<b>214,637</b>	<b>217,538</b>	
<b>10. Income Statement</b>				
	<b>Share premium account</b>	<b>Income statement</b>	<b>Capital redemption reserve</b>	<b>Total</b>
	€	€	€	€
At 1 January 2025	334,057	525,349	-	859,406
Redemption of shares	-	(500,000)	-	(500,000)
Profit for the financial year	-	579,416	-	579,416
Other movements	-	-	50	50
At 31 December 2025	<b>334,057</b>	<b>604,765</b>	<b>50</b>	<b>938,872</b>

### Share Premium Reserve

The amount carried forward is the share premium that arose from the issue of shares in 2018.

### 11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

<b>12. Director's remuneration</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration	<b>88,670</b>	93,600

### 13. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

### 14. Transactions with directors

There were no directors' loan transactions noted with the directors during the current financial year. As at 31 December 2025, there was no balance owing to either the director or the company.

### 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 18 February 2026.