

**Company registration number: 723946**

**JB Yacht Broker Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# JB Yacht Broker Limited

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**JB Yacht Broker Limited**

**Directors and other information**

<b>Director</b>	James Bond
<b>Secretary</b>	Julie Bond
<b>Company number</b>	723946
<b>Registered office</b>	28 Springhill Park Killiney Co Dublin A96 E959
<b>Accountants</b>	Noel Ryan & Associates 7 Cabinteely Close Cabinteely Dublin 18

**JB Yacht Broker Limited**

**Accountants' Report to the director  
on the Unaudited financial statements of JB Yacht Broker Limited**

We have compiled the abridged financial statements of JB Yacht Broker Limited for the financial year ended 31 December 2025. These financial statements comprise the profit and loss account, balance sheet of the company for the financial year ended 31 December 2025, profit and loss account, statement of changes in equity and a summary of significant accounting policies and other explanatory information.

**Respective responsibilities of directors and accountants**

The company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of JB Yacht Broker Limited from the accounting records, information and explanations supplied to us by the director.

**Scope of work**

We compiled the financial statements in accordance with the guidance contained in Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the director. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the provisions of Financial Reporting Standard 105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Noel Ryan & Associates  
Certified Public Accountants  
7 Cabinteely Close  
Cabinteely  
Dublin 18

21 January 2026

**JB Yacht Broker Limited**

**Balance sheet  
As at 31 December 2025**

	<b>2025</b>	2024
	€	€
Current assets	245,124	108,502
Creditors: amounts falling due within one year	(23,384)	(12,981)
<b>Net current assets</b>	<u>221,740</u>	<u>95,521</u>
<b>Total assets less current liabilities</b>	221,740	95,521
Accruals and deferred income	(2,460)	(2,326)
<b>Net assets</b>	<u>219,280</u>	<u>93,195</u>
<b>Capital and reserves</b>	<u>219,280</u>	<u>93,195</u>

I, as director of JB Yacht Broker 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) 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 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.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 21 January 2026 and signed by:

James Bond  
Director

## JB Yacht Broker Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 28 Springhill Park, Killiney, Co Dublin, A96 E959.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

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.

##### Taxation

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### Defined contribution plans

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### 4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	93,095	65,551
Profit for the financial year	126,085	27,544
<b>At the end of the financial year</b>	<b>219,180</b>	<b>93,095</b>