

OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

Company Name: J.S. Facilities Limited
Company Number: 657906
Financial Period: Period Ended 30th June 2025


CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: 
Secretary

Name: Sarah Lane Kietly

Date: 20/2/26

Signature: 
Director

Name: Joseph Smith

Date: 20-3-2026

Company registration number: 657906

J.S. Facilities Limited

Unaudited abridged financial statements

for the financial period ended 30 June 2025

J.S. Facilities Limited

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J.S. Facilities Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 period. 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" (FRS 102), applying Section 1A of that Standard, issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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 record and explain 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 and enable those financial statements so prepared to be audited. 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

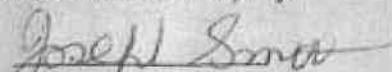
In relation to the financial statements as set out on pages 5 to 14

- The director approves these financial statements and confirms 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.

- The director confirms that they have made available to O'Byrne Fay Limited, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 30th June 2025.

On behalf of the company:



Joseph Smith
Director

20 March 2025

J.S. Facilities Limited

**Balance sheet
As at 30 June 2025**

	Note	30 Jun '25		30 Sep '24	
		€	€	€	€
Fixed assets					
Tangible assets	8	<u>98,076</u>		<u>119,604</u>	
			98,076		119,604
Current assets					
Debtors	9	203,571		97,018	
Cash at bank and in hand		<u>159,100</u>		<u>221,665</u>	
		362,671		318,683	
Creditors: amounts falling due within one year	10	<u>(44,068)</u>		<u>(51,059)</u>	
Net current assets			318,603		267,624
Total assets less current liabilities			<u>416,679</u>		<u>387,228</u>
Creditors: amounts falling due after more than one year	11		(12,043)		(39,413)
Net assets			<u>404,636</u>		<u>347,815</u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			<u>404,536</u>		<u>347,715</u>
Shareholder funds			<u>404,636</u>		<u>347,815</u>

These financial statements have been prepared in accordance with the Small Companies' Regime.

The notes on pages 4 to 9 form part of these abridged financial statements.


J.S. Facilities Limited

Balance sheet (continued)
As at 30 June 2025

I, as director of J.S. Facilities Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 period and of its profit or loss for such a financial period 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 20 March 2026 and signed by:


Joseph Smith
Director

J.S. Facilities Limited

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

1. General information

The financial statements comprising the profit and loss account, statement of income and retained earnings, balance sheet and related notes constitute the individual financial statements of J.S. Facilities Limited for the financial period ended 30 June 2025.

J.S. Facilities Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 657906). The address of the registered office is 6 The Lawn, Cluain Adain, Clonmagadden, Navan, Co. Meath, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the director's report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

Currency

The financial statements are prepared in the Euro currency (€) without rounding. This is 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.

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

2.3. Hire purchase and finance leases

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

J.S. Facilities Limited

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

2.4. Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

2.5. Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fittings fixtures and equipment	- 12.5% straight line
Motor vehicles	- 12.5% straight line

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

2.6. Financial instruments

- Ordinary Share Capital

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

- Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

- Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

J.S. Facilities Limited

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

- **Loans and borrowings**

All loans made by the company are initially recorded at the amount loaned plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

- **Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

- **Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets that are measured at cost or amortised cost, including investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss Account in that financial year.

3. **Operating profit/(loss)**

Operating profit/(loss) is stated after charging/(crediting):

	Period ended 30 Jun '25	Year ended 30 Sep '24
	€	€
Depreciation of tangible assets	21,528	21,549

J.S. Facilities Limited

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

4. Staff costs

The average number of persons employed by the company during the financial period, including the director was 8 (2024: 8).

5. Director's remuneration

The director's aggregate remuneration was as follows:

	Period ended 30 Jun '25	Year ended 30 Sep '24
	€	€
Emoluments in respect of qualifying services	38,695	49,923
	<u>38,695</u>	<u>49,923</u>

Other than as shown in these financial statements, there were no further required disclosures in accordance with sections 305 and 306 of the Companies Act 2014.

6. Interest payable and similar expenses

	Period ended 30 Jun '25	Year ended 30 Sep '24
	€	€
Loans and overdrafts from credit institutions	-	605
Other loans made to the company:		
Finance leases and hire purchase contracts	1,552	3,185
	<u>1,552</u>	<u>3,790</u>

7. Appropriations of profit and loss account

	30 Jun '25	30 Sep '24
	€	€
At the start of the financial period	347,715	362,017
Profit/(loss) for the financial period	56,821	(14,302)
At the end of the financial period	<u>404,536</u>	<u>347,715</u>

J.S. Facilities Limited

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

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 October 2024 and 30 June 2025	35,375	136,848	172,223
Depreciation			
At 1 October 2024	16,786	35,833	52,619
Charge for the financial period	1,023	20,505	21,528
At 30 June 2025	<u>17,809</u>	<u>56,338</u>	<u>74,147</u>
Net book value			
At 30 June 2025	<u>17,566</u>	<u>80,510</u>	<u>98,076</u>
At 30 September 2024	<u>18,589</u>	<u>101,015</u>	<u>119,604</u>

9. Debtors

	30 Jun '25 €	30 Sep '24 €
Trade debtors	179,267	42,406
Other debtors	24,304	54,612
	<u>203,571</u>	<u>97,018</u>

10. Creditors: amounts falling due within one year

	30 Jun '25 €	30 Sep '24 €
Trade creditors	1,038	29,686
Amounts owed to related parties	5,818	-
Other creditors including tax and social insurance	31,312	15,473
Accruals	5,900	5,900
	<u>44,068</u>	<u>51,059</u>

11. Creditors: amounts falling due after more than one year

	30 Jun '25 €	30 Sep '24 €
Other creditors including tax and social insurance	<u>12,043</u>	<u>39,413</u>

J.S. Facilities Limited

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

12. Events after the end of the reporting period

Since the financial period end there have been no post balance sheet events arising.

13. Controlling party

The company is controlled by the major shareholder as listed on the annual return filed in the Companies Office.

14. Related party transactions

During the current financial period the company had a number of transactions in the normal course of business with related parties. All of these transactions were at arms length.

There were no key management personnel outside of the director.

15. Accounting periods

The current accounting period is for the 9 months from 1st October 2024 to the financial period ended 30th June 2025. The comparative accounting period is for the 12 months from 1st October 2023 to 30th September 2024.

16. Approval of financial statements

The director approved these abridged financial statements for issue on 20 March 2026.