Company registration number: 686174

John Maguire Carpentry Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

John Maguire Carpentry Limited

Contents

	Page
Balance sheet	1 - 2
Notes to the financial statements	3 - 4

John Maguire Carpentry Limited

Balance sheet
As at 30 June 2025

	€	€	€	€
Fixed assets		20,871		12,631
Current assets	27,771		27,471	
Prepayments and accrued income	-		13,169	
		27,771		40,640
Creditors: amounts falling due within one year		(12,634)		(13,973)
Net current assets		15,137		26,667
Total assets less current liabilities		36,008		39,298
Accruals and deferred income		(2,500)		(2,500)
Net assets		33,508		36,798
Capital and reserves		33,508		36,798

I, as director of John Maguire Carpentry 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 shareholder 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);

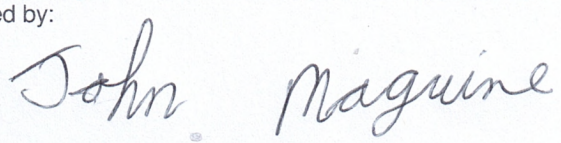
(d)I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for 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.

Balance sheet (continued)
As at 30 June 2025

These abridged financial statements were approved by the director of the company on 12 February 2026 and signed by:



Mr John Maguire
Director

Company registration number: 686174

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Heather Croft, Clonea Lower, Dungarvan, Waterford, X35FD99. This is also the principal place of activity. The company number is 686174.
These financial statements cover the individual entity John Maguire Carpentry Limited for the year ended 30th June 2025.

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 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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the finanical period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax. Revenues are recognised when the services are provided.

Taxation
Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

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.

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	- 12.50% reducing balance

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

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	36,698	29,406
(Loss)/profit for the financial year	(3,290)	7,292
At the end of the financial year	33,408	36,698