

Registration number 231378

Judge Heating & Plumbing (Drogheda) Limited

Unaudited Financial Statements

for the year ended 28th February 2025

Judge Heating & Plumbing (Drogheda) Limited

Contents

	Page
Directors and other information	1
Extract from directors' report in accordance with Section 329 of the Companies Act 2014	2
Balance sheet	3 - 4
Notes to the unaudited financial statements including Statement of Accounting Policies	5 - 6

Judge Heating & Plumbing (Drogheda) Limited

Directors and other information

Directors	Desmond Judge Bosco Judge
Secretary	Desmond Judge
Company number	231378
Registered office	Unit 69, Boyne Business Park, Drogheda, Co. Louth.
Accountants	Raymond Hughes & Co., 2 College Rise, Drogheda, Co. Louth.
Business address	Unit 69, Boyne Business Park, Drogheda, Co. Louth.
Bankers	Bank of Ireland, Laurence Street, Drogheda, Co. Louth.

Judge Heating & Plumbing (Drogheda) Limited

Extract from directors' report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares of the company during the financial year are as follows:

Ordinary Shares

28/02/2025 28/02/2024

Bosco Judge	1	1
Desmond Judge	1	1

Judge Heating & Plumbing (Drogheda) Limited

Balance sheet as at 28th February 2025

	Notes	2025		2024	
		€	€	€	€
Fixed Assets					
Tangible Assets	2		11,753		17,629
Current assets					
Stocks		32,947		44,675	
Debtors		76,286		52,172	
Cash at bank and in hand		17,342		12,073	
		126,575		108,920	
Creditors: amounts falling due within one year		(121,047)		(112,804)	
Net current assets			5,528		(3,883)
Total assets less current liabilities			17,281		13,745
Net assets			17,281		13,745
Capital and reserves					
Called up share capital	3		8		8
Profit and loss account			17,273		13,737
Shareholders' funds			17,281		13,745

We the directors of Judge Heating & Plumbing (Drogheda) 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 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) of the Companies Act 2014

(d) we acknowledge the company's obligation 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 its profit and loss for such a 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; We have done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353.

(f) These financial statements have been prepared in accordance with the small companies regime.

On behalf of the board

Bosco Judge
Director, dated 17th November 2025

Desmond Judge
Director, dated 17th November 2025

The notes on pages 5 to 6 form an integral part of these financial statements.

Judge Heating & Plumbing (Drogheda) Limited

Judge Heating & Plumbing (Drogheda) Limited

Notes to the unaudited financial statements for the year ended 28th February 2025

1. Statement of 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.

1.1. Basis of preparation

The accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	20% Straight Line

1.2. Stock

Stock is valued at the lower of cost and net realisable value.

1.3. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions: Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold; Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable; Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.4. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.5. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Judge Heating & Plumbing (Drogheda) Limited

**Notes to the unaudited financial statements
for the year ended 28th February 2025**

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2. Fixed assets	Tangible fixed assets €
Cost	
At 1 March 2024	128,970
Additions	-
Disposals	-
At 28th February 2025	<u>128,970</u>
Depreciation	
At 1 March 2024	111,341
Charge for year	5,876
Eliminated on disposal	-
At 28th February 2025	<u>117,217</u>
Net Book Values	
At 28th February 2025	<u>11,753</u>
At 29th February 2024	<u>17,629</u>

3. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €2 each	200,000	200,000
Allotted, called up and fully paid equity		
4 Ordinary shares of €2 each	<u>8</u>	<u>8</u>

4. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

5. Approval of financial statements

The financial statements were approved by the Board on 17 November 2025 and signed on its behalf by the directors.