

JRC Bookkeeping Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

JRC Bookkeeping Limited

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JRC Bookkeeping Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

Signed on behalf of the board

Michele Greally
Director

24 March 2026

JRC Bookkeeping Limited
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of JRC Bookkeeping Limited
for the financial year ended 31 December 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of JRC Bookkeeping Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that JRC Bookkeeping Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of JRC Bookkeeping Limited. You consider that JRC Bookkeeping Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of JRC Bookkeeping Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

LEWIS & CO
Chartered Accountants
8 Priory Office Park
Stillorgan Road
Blackrock
Co Dublin

24 March 2026

JRC Bookkeeping Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	<u>44,634</u>	<u>1,157</u>
Current Assets			
Debtors	9	19,118	8,997
Cash and cash equivalents		<u>3,797</u>	<u>3,803</u>
		<u>22,915</u>	<u>12,800</u>
Creditors: amounts falling due within one year	10	<u>(43,933)</u>	<u>(12,633)</u>
Net Current (Liabilities)/Assets		<u>(21,018)</u>	<u>167</u>
Total Assets less Current Liabilities		<u>23,616</u>	<u>1,324</u>
Creditors:			
amounts falling due after more than one year	11	<u>(25,001)</u>	-
Net (Liabilities)/Assets		<u>(1,385)</u>	<u>1,324</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>(1,485)</u>	<u>1,224</u>
Equity attributable to owners of the company		<u>(1,385)</u>	<u>1,324</u>

I as Director of JRC Bookkeeping 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 24 March 2026 and signed on its behalf by:

Michele Greally
Director

JRC Bookkeeping Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	(9,088)	(8,988)
Profit for the financial period	-	10,312	10,312
At 31 December 2024	100	1,224	1,324
Loss for the financial year	-	(2,709)	(2,709)
At 31 December 2025	100	(1,485)	(1,385)

JRC Bookkeeping Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

JRC Bookkeeping Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 724857. The registered office of the company is 15 Ashfield Park, Stillorgan Road, Donnybrook, Dublin 4 which is also the principal place of business of the company. Providing Accounting, Bookkeeping And Auditing Activities; Tax Consultancy Services. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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 debtors

Trade and other debtors 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors 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.

JRC Bookkeeping Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 Balance Sheet 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 Balance Sheet date.

Ordinary share capital

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

3. Period of financial statements

The comparative figures relate to the 12 month period ended 31 December 2024.

4. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	11,230	289
	<u> </u>	<u> </u>

5. Interest payable and similar expenses	2025	2024
	€	€
Interest	442	-
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

7. Tax on (loss)/profit	2025	2024
	€	€
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

JRC Bookkeeping Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2025	1,446	-	1,446
Additions	3,477	51,230	54,707
	<u>4,923</u>	<u>51,230</u>	<u>56,153</u>
Depreciation			
At 1 January 2025	289	-	289
Charge for the financial year	984	10,246	11,230
	<u>1,273</u>	<u>10,246</u>	<u>11,519</u>
Net book value			
At 31 December 2025	<u><u>3,650</u></u>	<u><u>40,984</u></u>	<u><u>44,634</u></u>
At 31 December 2024	<u>1,157</u>	-	1,157
9. Debtors		2025	2024
		€	€
Trade debtors		16,735	8,556
Called up share capital not paid		-	100
Prepayments		2,383	341
		<u>19,118</u>	<u>8,997</u>
10. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		5,858	-
Trade creditors		2,613	1,299
Taxation		17,954	9,186
Director's current account (Note 14)		15,139	124
Other creditors		-	24
Accruals		2,369	2,000
		<u>43,933</u>	<u>12,633</u>
11. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Bank loan		25,001	-
Loans			
Repayable in one year or less, or on demand		5,858	-
Repayable between one and two years		6,193	-
Repayable between two and five years		18,808	-
		<u>30,859</u>	<u>-</u>

JRC Bookkeeping Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

12. Profit and loss account

	2025 €	2024 €
At 1 January 2025	1,224	(9,088)
(Loss)/profit for the financial year	<u>(2,709)</u>	<u>10,312</u>
At 31 December 2025	<u><u>(1,485)</u></u>	<u><u>1,224</u></u>

13. Capital commitments

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

14. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	90,997	80,957
Pension contributions	<u>3,135</u>	<u>-</u>
	<u><u>94,132</u></u>	<u><u>80,957</u></u>

The following amounts are repayable to the director:

	2025 €	2024 €
Michele Grealley	<u><u>15,139</u></u>	<u><u>124</u></u>

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 24 March 2026.