

Registration Number 420662

JPC CARPENTRY AND JOINERY LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

JPC CARPENTRY AND JOINERY LIMITED

DIRECTORS RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish Law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

GENERAL RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or Loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 reason for any material departure from those standards.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 and loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 3 to 4 :

- The directors approve these financial statements and confirm 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 not been prepared on the going concern basis on the grounds that the company has now ceased to trade.

- The directors confirm that they have been made available to Nestor & Co Certified Public Accountants and Registered Audit Firm all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th April 2025

On behalf of the board

Paul Curley
Director

Amanda Curley
Director

Date: 28 March 2026

JPC CARPENTRY AND JOINERY LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	2025		2024	
	€	€	€	€
FIXED ASSETS				
CURRENT ASSETS				
Cash at bank and in hand	100		100	
	<hr/>		<hr/>	
	100		100	
NET CURRENT LIABILITIES		100		100
		<hr/>		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		100		100
		<hr/>		<hr/>
NET LIABILITIES		100		100
		<hr/>		<hr/>
CAPITAL AND RESERVES				
Called up share capital	2	100		100
		<hr/>		<hr/>
EQUITY SHAREHOLDERS' FUNDS		100		100
		<hr/>		<hr/>

We, as Directors of JPC Carpentry and Joinery 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 is complied with,
- (c) No notice under subsection (1) of Section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account and to prepare accounts 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 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.
- (e) the company has relied on the specified exemption contained in Section 352 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 Companies Act 2014.

The financial statements were approved by the Board on 28 March 2026 and signed on its behalf by

Paul Curley
Director

Amanda Curley
Director

JPC CARPENTRY AND JOINERY LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

1.1. BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and comply with the financial reporting standards of the Accounting Standards Board.

1.2. TANGIBLE FIXED ASSETS AND DEPRECIATION

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and Equipment	-	15% Reducing Balance
Motor Vehicles	-	20% Reducing Balance

1.3. DEFERRED TAXATION

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

2. SHARE CAPITAL

	2025	2024
	€	€
Allotted, called up and fully paid		
100 Ordinary shares of €1 each	100	100

3. DIRECTORS & SECRETARIES INTERESTS IN SHARES

The director's interests in the company at the beginning and end of the year were as follows:

	Paul Curley €1 Ordinary Shares	Amanda Curley €1 Ordinary Shares	Total
At the beginning of the year	50	50	100
At the end of the year	50	50	100

4. CONTROLLING PARTIES

The company is controlled by Paul and Amanda Curley.

5. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 28 March 2026.