

Registration number 671160

JPC BUILDING AND MAINTENANCE SERVICES LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

JPC BUILDING AND MAINTENANCE SERVICES LIMITED

DIRECTORS RESPONSIBILITES 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.

Company law requires the director 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 director 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 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 2 to 6 :

- 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 been prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Nestor & Company 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

Date: 30th March 2026

JPC BUILDING AND MAINTENANCE SERVICES LIMITED

ABRIDGED BALANCE SHEET AS AT 30 APRIL 2025

	2025		2024	
	€	€	€	€
FIXED ASSETS				
Tangible assets		22,540		28,176
CURRENT ASSETS				
Stock and Work in Progress	108,200		68,520	
Cash at bank and in hand	8,463		2,066	
	<u>116,663</u>		<u>70,586</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>(141,631)</u>		<u>(102,509)</u>	
NET CURRENT ASSETS		<u>(24,968)</u>		<u>(31,923)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,428)</u>		<u>(3,747)</u>
CAPITAL AND RESERVES				
Called up share capital	2	100		100
Profit and loss account		<u>(2,528)</u>		<u>(3,847)</u>
EQUITY SHAREHOLDERS' FUNDS		<u>(2,428)</u>		<u>(3,747)</u>

We, as Directors of JPC Building and Maintenance Services 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 30 March 2026 and signed on its behalf by

JPC BUILDING AND MAINTENANCE SERVICES LIMITED

Paul Curley
Director

JPC BUILDING AND MAINTENANCE SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

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

1.1. BASIS OF ACCOUNTING

The statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

The functional currency of the financial statements is the Euro.

1.2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and at bank together with demand deposits. Bank overdrafts are shown within borrowings in current liabilities.

1.3. TURNOVER AND EXPENSES

Turnover represents income from activities during the year. Turnover and Expenses are included in the Financial Statements as they become due or receivable.

1.4. TANGIBLE ASSETS AND DEPRECIATION

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

1.5. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

JPC BUILDING AND MAINTENANCE SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

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1.6. TAXATION

The charge for taxation is based on profit for the year and is calculated with reference to the tax rates applying at the at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse. Timing differences are differences between 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, which there are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all the available evidence, it can be regarded as more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted.

2. SHARE CAPITAL

	2022	2021
	€	€
Authorised equity		
100,000 ordinary shares of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>

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	Total
At the beginning of the period	100	100
At the end of the period	100	100

JPC BUILDING AND MAINTENANCE SERVICES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

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4. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the board on 30 March 2026.