

JF Jackson Contracts Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

JF Jackson Contracts Ltd
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JF Jackson Contracts Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to McCarra Connolly Ltd, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

John Jackson
Director

6 February 2026

JF Jackson Contracts Ltd

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>543,340</u>	<u>484,774</u>
Current Assets			
Debtors	8	401,270	420,208
Cash at bank and in hand		<u>167,208</u>	<u>137,694</u>
		<u>568,478</u>	<u>557,902</u>
Creditors: amounts falling due within one year	9	<u>(102,498)</u>	<u>(142,646)</u>
Net Current Assets		<u>465,980</u>	<u>415,256</u>
Total Assets less Current Liabilities		<u>1,009,320</u>	<u>900,030</u>
Creditors: amounts falling due after more than one year	10	<u>(43,257)</u>	<u>(76,690)</u>
Net Assets		<u><u>966,063</u></u>	<u><u>823,340</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>965,963</u>	<u>823,240</u>
Shareholders' Funds		<u><u>966,063</u></u>	<u><u>823,340</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of JF Jackson Contracts Ltd, 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 6 February 2026 and signed on its behalf by:

John Jackson
Director

JF Jackson Contracts Ltd

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	595,168	595,268
Profit for the financial year	-	268,072	268,072
Payment of dividends	-	(40,000)	(40,000)
At 30 April 2024	100	823,240	823,340
Profit for the financial year	-	182,723	182,723
Payment of dividends	-	(40,000)	(40,000)
At 30 April 2025	100	965,963	966,063

JF Jackson Contracts Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

JF Jackson Contracts Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 624819. The registered office of the company is Glasdrummond, Smithboro, Co. Monaghan, H18 YW97, Ireland which is also the principal place of business of the company. The principal activity of company is that of construction of roads and motorways. 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 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and 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:

Land and buildings freehold	- 4% Straight line
Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 25% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

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.

JF Jackson Contracts Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	106,175	73,021
Loss/(profit) on disposal of tangible assets	6,181	-
Loss on foreign currencies	1,368	1,672
	<u><u> </u></u>	<u><u> </u></u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	8,165	10,449
	<u><u> </u></u>	<u><u> </u></u>
5. Employees		
The average monthly number of employees, including director, during the financial year was 17, (2024 - 17).		
	2025	2024
	Number	Number
Labourers	16	16
Management	1	1
	<u><u> </u></u>	<u><u> </u></u>
	17	17
	<u><u> </u></u>	<u><u> </u></u>
6. Dividends	2025	2024
	€	€
Dividends on equity shares:		
€1 Ordinary Share - Final paid 30 April 2025	40,000	40,000
	<u><u> </u></u>	<u><u> </u></u>

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for the financial year ended 30 April 2025

7. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 May 2024	101,873	499,206	4,210	117,947	723,236
Additions	-	144,284	4,564	32,500	181,348
Disposals	-	(23,872)	-	(8,897)	(32,769)
At 30 April 2025	101,873	619,618	8,774	141,550	871,815
Depreciation					
At 1 May 2024	11,122	159,349	1,790	66,201	238,462
Charge for the financial year	4,075	77,452	1,947	22,701	106,175
On disposals	-	(7,265)	-	(8,897)	(16,162)
At 30 April 2025	15,197	229,536	3,737	80,005	328,475
Net book value					
At 30 April 2025	86,676	390,082	5,037	61,545	543,340
At 30 April 2024	90,751	339,857	2,420	51,746	484,774

7.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Plant and machinery	128,539	30,955	159,494	30,955

8. Debtors

	2025 €	2024 €
Trade debtors	163,798	128,358
Other debtors	16,142	-
Deferred tax asset	4,768	4,530
Director's current account (Note 13)	146,348	106,966
Taxation and social welfare	64,187	173,697
Prepayments	6,027	6,657
	401,270	420,208

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	33,433	45,831
Trade creditors	2,595	25,566
Taxation and social welfare	63,710	68,779
Accruals	2,760	2,470
	102,498	142,646

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	<u>43,257</u>	<u>76,690</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	33,433	45,831
Repayable between one and five years	43,257	76,690
	<u>76,690</u>	<u>122,521</u>
11. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	823,240	595,168
Profit for the financial year	182,723	268,072
Payment of dividends	(40,000)	(40,000)
At 30 April 2025	<u>965,963</u>	<u>823,240</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
13. Director's remuneration and transactions	2025	2024
	€	€
Director's remuneration		
Remuneration	80,439	81,127
Pension contributions	4,800	1,600
	<u>85,239</u>	<u>82,727</u>

The following interest free loans were made to the director:

	Balance at	Advances	Repayments	Amounts	Balance at
	30/04/25			waived in	30/04/24
	€	€	€	year	€
	€	€	€	€	€
John Jackson	<u>146,348</u>	<u>72,036</u>	<u>(32,654)</u>	<u>-</u>	<u>106,966</u>

Value of the above arrangements with director expressed as a percentage of the company's net assets;

	01/05/24	30/04/25	01/05/23	30/04/24
John Jackson	<u>12.99%</u>	<u>15.15%</u>	13.70%	12.99%

14. Controlling interest

The director John Jackson has 100% of the shareholding of the company.

15. Post-Balance Sheet Events

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

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 February 2026.