

Company Number: 425596

**J.R Howard Engineering Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

# J.R Howard Engineering Limited

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## **J.R Howard Engineering Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Jacqueline Howard Timothy Noel Howard
<b>Company Secretary</b>	Jacqueline Howard
<b>Company Number</b>	425596
<b>Registered Office and Business Address</b>	7 Cuala Road, Cabra East, Dublin 7 Dublin D07N825 Ireland
<b>Accountants</b>	Icon Accounting Chartered Certified Accountants Columba House Airside Swords Dublin Ireland
<b>Bankers</b>	Bank of Ireland Eccles Street Dublin 7

# J.R Howard Engineering Limited

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	11,825	14,253
Cash at bank and in hand		30,118	33,879
		<u>41,943</u>	<u>48,132</u>
<b>Creditors: amounts falling due within one year</b>	5	<u>(24,665)</u>	<u>(35,891)</u>
<b>Net Current Assets</b>		<u>17,278</u>	<u>12,241</u>
<b>Total Assets less Current Liabilities</b>		<u>17,278</u>	<u>12,241</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	6	17,178	12,141
<b>Shareholders' Funds</b>		<u>17,278</u>	<u>12,241</u>

We as Directors of J.R Howard Engineering 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) we 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 micro companies' regime.

**Approved by the board on 28 November 2025 and signed on its behalf by:**

**Jacqueline Howard**  
Director

**Timothy Noel Howard**  
Director

# J.R Howard Engineering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

J.R Howard Engineering Limited is a company limited by shares incorporated in Ireland

### 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### 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.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

**J.R Howard Engineering Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

**3. Employees**

	<b>2025</b>	2024
	<b>Number</b>	Number
Administration	1	-
Consultants	1	-
	<u>2</u>	<u>-</u>

**4. Debtors**

	<b>2025</b>	2024
	<b>€</b>	€
Trade debtors	11,605	14,253
Other debtors	220	-
	<u>11,825</u>	<u>14,253</u>

**5. Creditors**  
**Amounts falling due within one year**

	<b>2025</b>	2024
	<b>€</b>	€
Trade creditors	240	1,273
Taxation	11,008	12,038
Directors' current accounts	1,417	12,080
Accruals	12,000	10,500
	<u>24,665</u>	<u>35,891</u>

**6. Profit and loss account**

	<b>2025</b>	2024
	<b>€</b>	€
At 1 September 2024	12,141	(12,180)
Profit for the financial year	5,037	24,321
	<u>17,178</u>	<u>12,141</u>

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 28 November 2025.