

JCSPECIALISTS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2025

JCSPECIALISTS LIMITED
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

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JCSPECIALISTS LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES

FOR THE YEAR ENDED 31ST DECEMBER 2025

General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (Irish GAAP) giving a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that financial year. Under company law, the directors must not approve the financial statements unless they are 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 the financial year and otherwise with the Companies Act 2014. In preparing these 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 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 directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 7 :

1. 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.
2. The directors confirm that they have made available all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

3. 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 31st December 2025.

On behalf of the Board

Graham Connolly

Graham Connolly

Roseanne Connolly

Roseanne Connolly

Date: 14th January 2026

JCSPECIALISTS LIMITED

BALANCE SHEET

AS AT 31ST DECEMBER 2025

	Notes	31/12/25	2024
<u>FIXED ASSETS</u>			
Tangible assets		-	4,000
		-	4,000
<u>CURRENT ASSETS</u>			
Debtors			
Cash at bank and in hand		-	100
		61,751	18,993
		61,751	19,093
<u>CREDITORS: amounts falling due within one year</u>			
	2	(10,542)	(4,794)
<u>NET CURRENT ASSETS</u>			
		51,209	14,299
<u>NET ASSETS</u>			
		51,209	18,299
<u>CAPITAL AND RESERVES</u>			
Called up share capital			
Revenue reserves	3	100	100
		51,109	18,199
<u>EQUITY SHAREHOLDERS' FUNDS</u>			
		51,209	18,299

JCSPECIALISTS LIMITED

BALANCE SHEET

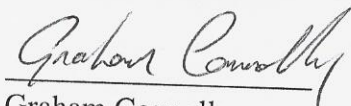
AS AT 31ST DECEMBER 2025

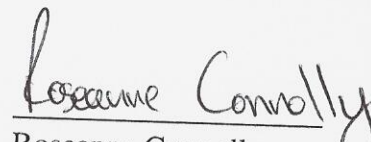
Directors' Statement on the Balance Sheet

The directors 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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 s352 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 s353 Companies Act 2014 no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company.

On behalf of the Board


Graham Connolly


Roseanne Connolly

The notes on pages 5 - 7 form an integral part of these financial statements.

Date: 14th January 2026

JCSPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

1.1. Basis of accounting

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board, as promulgated by The Institute of Chartered Accountants in Ireland.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cash flow statement because it is a small company.

1.2. Turnover

Turnover represents amounts receivable for goods & services provided net of Value Added Tax to third parties.

1.3. Depreciation of tangible assets

Provision is made for depreciation on all tangible assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life as follows:

Motor vehicles - 20% Straight Line

JCSPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1.4. Deferred taxation

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the balance sheet date that result in an obligation to pay more tax or a right to pay less tax in the future.

Timing differences are differences between profit as computed for taxation purposes and profit as stated in the financial statements which arise because certain items of income and expenditure in the financial statements are dealt with in different periods for taxation purposes.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of available evidence, it can be regarded as more than likely that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse based on tax rates and laws enacted at the balance sheet date. Deferred tax is measured on a non-discounted basis.

1.5. Foreign currencies

The accounts are expressed in Euro (€).

Monetary assets and liabilities denominated in foreign currencies are translated to Euro at the exchange rates prevailing at the balance sheet date.

Revenues, costs and non-monetary assets are translated at the exchange rates ruling at the dates of the transactions. The resulting profits or losses are dealt with in the Profit and Loss Account.

2. CREDITORS: amounts falling due within one year

	31/12/25	31/12/24
	€	€
VAT	4,880	708
Corporation tax	1,804	-
PAYE/PRSI	2,294	2,491
Wages control account	1,564	1,595
	<u>10,542</u>	<u>4,794</u>

JCSPECIALISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

3. SHARE CAPITAL

	31/12/25	31/12/24
	€	€

Authorised equity

Ordinary shares of €1 each

100,000	100,000
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Allotted, called up and fully paid

Ordinary shares of €1 each

100	100
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4. DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES

The directors who served during the year and their interests in the company were as stated below :

	Class of Share	Shares 31/12/25	Shares 31/12/24
Graham Connolly	Ordinary shares of €1 each	50	50
Roseanne Connolly	Ordinary shares of €1 each	50	50

5. TRANSACTIONS WITH DIRECTORS

There were no transactions with the directors during the year.

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 14th January 2026.