

# JHL Engineering Limited

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**JHL Engineering Limited**

**Directors and other information**

Directors	John Logan Mary Nash
Secretary	John Logan
Company number	444473
Registered office	6 Centre Court Blyry Industrial Estate Athlone Co. Westmeath
Business address	6 Centre Court Blyry Industrial Estate Athlone Co. Westmeath

## **JHL Engineering Limited**

### **Statement of Directors' responsibilities for the members' financial statements**

The directors are responsible for preparing the Directors Report and the financial statements in accordance with applicable 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 giving a true and fair view of the state of affairs of the company and the profit or loss of the company for each 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 state of affairs of the company and the profit or loss of the company for each financial year and otherwise comply with the Companies Act 2014.

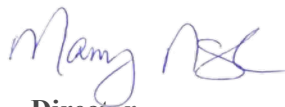
In preparing those financial statements, the directors are required to :

- 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 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 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 them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

On behalf of the board

**John Logan**  
**Director**  
**John Logan**

  
**Director**  
**Mary Nash**

## JHL Engineering Limited

### Audit Exemption Statement

We as Directors of JHL Engineering Limited, state that:

- a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be “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 or 359*, as appropriate, 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) the directors acknowledge the obligations of the company, under this Act, to—
  - (i) keep adequate accounting records and prepare statutory 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
  - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

On behalf of the board

John Logan

John Logan  
Director



Mary Nash  
Director

## JHL Engineering Limited

Abridged balance sheet  
as at 31 December 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	4		113,495		108,836
Current assets					
Debtors		121,046		214,761	
Cash at bank and in hand		<u>237,820</u>		<u>109,579</u>	
		358,866		324,340	
Creditors; amounts falling					
due within one year	5	<u>(105,968)</u>		<u>(95,388)</u>	
Net current assets			<u>252,898</u>		<u>228,952</u>
Total assets less current liabilities			366,393		337,788
Creditors: amounts falling due after more than one year			<u>7,600</u>		<u>7,600</u>
Net assets			<u>358,793</u>		<u>330,188</u>
Capital and reserves					
Called up share capital	6		200		200
Profit and loss account			<u>358,593</u>		<u>329,977</u>
Equity shareholders' funds			<u>358,793</u>		<u>330,188</u>

The directors have has relied on the specified exemption contained in Section 352 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of that exemption as a small company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

John Logan

John Logan  
Director



Mary Nash  
Director

## JHL Engineering Limited

### Notes to the abridged financial statements for the year ended 31 December 2025

#### 1. Accounting policies

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

##### 1.1. Basis of Accounting

The Audited financial statements have been prepared in accordance with general accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE 2015).

##### 1.2. Cash Flow Statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS I : Cash Flow Statements, it has not prepared a cash flow statement.

##### 1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

##### 1.4. Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Buildings	2% Straight Line
Fixtures, fittings	33.33 % Straight Line
Motor vehicles	20% Straight Line

##### 1.5. Leasing and hire purchase commitments

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

##### 1.6. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

## JHL Engineering Limited

### Notes to the abridged financial statements for the year ended 31 December 2025

#### 1.7. Taxation

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

#### 1.8. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

#### 2. Directors and Secretaries

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

	Ordinary shares	
	31/12/25	31/12/24
Directors		
John Logan	100	100
Mary Nash	100	100
Secretary		

There were no related party transactions with the directors during the period .

JHL Engineering Limited

Notes to the abridged financial statements  
for the year ended 31 December 2025

3.	Tangible fixed assets	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
	<b>Cost</b>				
	At 1 January 2024	92,029	38,533	60,501	191,063
	Additions	0	0	25,203	25,203
	At 31 December 2025	92,029	38,533	85,704	216,266
	<b>Depreciation</b>				
	At 1 January 2024	17,880	30,189	34,058	82,127
	Charge for the year	1,840	3,870	14,934	20,644
	Disposals				
	At 31 December 2025	19,720	34,059	48,992	102,771
	<b>Net book values</b>				
	At 31 December 2025	72,309	4,474	36,712	113,495
	At 31 December 2024	74,149	8,344	26,443	108,936
6.	Creditors: amounts falling due within one year			2025 €	2024 €
	<i>Loans &amp; other borrowings</i>				
	Net obligations under finance leases and hire purchase contracts			17,515	8,505
	<i>Other creditors</i>				
	Trade creditors & Accruals			24,038	66,404
	<i>Taxation creditors</i>				
	Corporation tax			8,500	0
	PAYE/PRSI			20,341	22,086
	VAT			35,574	(1,607)
				<u>105,968</u>	<u>95,388</u>

JHL Engineering Limited

Notes to the abridged financial statements  
for the year ended 31 December 2025

7. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	<u>100,000</u>
Allotted, called up and fully paid equity		
200 Ordinary shares of €1 each	<u>200</u>	<u>200</u>

9. Approval of financial statements

The board of directors approved these financial statements for issue on 6 February 2026