

JST Consultancy Solutions Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

JST Consultancy Solutions Ltd

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JST Consultancy Solutions Ltd
DIRECTOR AND OTHER INFORMATION

Director	John Tierney
Company Secretary	Sadie Tierney
Company Number	701106
Registered Office and Business Address	Ashgrove Terryglass Nenagh Tipperary E45 R654
Accountants	Martin J Kelly & Co Chartered Certified Accountants 149 North Strand Road Dublin 3

JST Consultancy Solutions Ltd

STATEMENT OF FINANCIAL POSITION

as at 31 October 2025

	2025	2024
	€	€
Current assets	226,924	234,116
Creditors: amounts falling due within one year	(6,419)	(6,487)
Net Current Assets	220,505	227,629
Total Assets less Current Liabilities	220,505	227,629
Accruals and deferred income	(52,500)	(102,000)
Net Assets	168,005	125,629
Capital and Reserves	168,005	125,629

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of JST Consultancy Solutions 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 (as a micro company). 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 Director and authorised for issue on 13 March 2026 :

John Tierney
Director

JST Consultancy Solutions Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. 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.

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.

Turnover

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter less impairment losses for bad and doubtful debts.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. All movements in the level of the provision required are recognised in the profit and loss.

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals are recognised initially at transaction price. The amortised cost model is not used.

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 Statement of Financial Position 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 financial 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.

2. Appropriation of Profit and Loss Account

	2025 €	2024 €
Profit brought forward	125,629	83,659
Profit for the financial year	42,276	41,970
Profit carried forward	167,905	125,629

JST Consultancy Solutions Ltd
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for the financial year ended 31 October 2025

3. Post-Balance Sheet Events

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

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 13 March 2026.