

**JCH Enterprises LIMITED (AUDIT EXEMPT COMPANY)**  
**DIRECTORS' REPORT & FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2025**  
**Registered No. 425445**

**Extract from Directors report in accordance with section 353 of the Companies Act  
2014**

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

Susan Horan – 1 share – Class A  
John Horan – 1 share – Class A

## JCH Enterprises Ltd.

### Abridged balance sheet as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible Assets	2	878	1,238
<b>Current Assets</b>			
Debtors	3	-1,305	-11,390
Cash at bank and in hand		<u>884</u>	<u>-3,445</u>
		-421	-14,835
<b>Creditors: amounts falling due within one year</b>	4	12,315	10,552
<b>Net Current Assets</b>		-12,735	-25,387
<b>Net Assets</b>		<u>-11,857</u>	<u>-24,150</u>
<b>Capital and Reserves</b>			
Called up share capital	5	10	10
Profit and Loss Account		<u>-11,867</u>	<u>-24,160</u>
<b>Equity Shareholder' Funds</b>	6	<u>-11,857</u>	<u>-24,150</u>

I/We, as director(s) of JCH Enterprises 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

### On behalf of the Board

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**Director**  
**John Horan**

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**Director**  
**Susan Horan**

## JCH Enterprises Ltd.

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

#### 1. Accounting policies

##### Accounting convention

The financial statements are prepared in accordance with the applicable accounting standards and Irish statute comprising of the Companies Act 2014.

#### 2. Tangible Fixed Assets

	Equipment €	Total €
<b>Cost</b>		
At 1 January 2025	7,661	7,661
Additions	<u>0</u>	<u>0</u>
At 31 December 2025	7,661	7,661
<b>Depreciation</b>		
At 1 January 2025	6,423	6,423
Charge for the year	<u>360</u>	<u>360</u>
At 31 December 2025	6,783	6,783
<b>Net Book Values</b>		
At 31 December 2025	<u><u>878</u></u>	<u><u>878</u></u>

#### 3 Debtors

	2025 €	2024 €
Debtors	<u><u>-1,305</u></u>	<u><u>-11,390</u></u>

#### 4. Creditors: amounts falling due within one year

	2025 €	2024 €
Credit Card	3,692	4,260
VAT	3,870	-848
PAYE	4,752	7,177
	<u><u>12,315</u></u>	<u><u>10,552</u></u>

<b>5. Share capital</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised</b>		
100,000 ordinary shares	<u><b>100,000</b></u>	<u>100,000</u>
	<u><b>100,000</b></u>	<u>100,000</u>
 <b>Allotted, called up and fully paid equity.</b>		
- Ordinary Shares of €1 each	<u>10</u>	<u>10</u>
	<u><b>10</b></u>	<u><b>10</b></u>
 <b>6. Reconciliation of movements in shareholders' funds</b>		
Profit (Loss) for the year	12,293	-12,242
Opening Shareholder funds	<u>-24,150</u>	<u>-11,908</u>
	<u><b>-11,857</b></u>	<u><b>-24,150</b></u>

**7. Approval of financial statements**

The financial statements were approved by the Board on the 13th March 2026.