

**JB Caltech Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 August 2025**

**JB Caltech Limited**  
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# **JB Caltech Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 August 2025

The director made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that he is 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.

The director confirms that he has made available to Landmark Accounting Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

**Signed on behalf of the board**

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**James Brophy**  
**Director**

**25 March 2026**

# JB Caltech Limited

## BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	3,735	5,522
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	7	6,623	19,723
Cash and cash equivalents		415,103	293,153
		<hr/>	<hr/>
		421,726	312,876
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	8	(48,554)	(42,120)
		<hr/>	<hr/>
<b>Net Current Assets</b>		373,172	270,756
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		376,907	276,278
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	10	1	1
Retained earnings		376,906	276,277
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		376,907	276,278
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of JB Caltech 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) 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. 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 small companies' regime.

**Approved by the board on 25 March 2026 and signed on its behalf by:**

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**James Brophy**  
Director

**JB Caltech Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 August 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 September 2023</b>	1	212,395	212,396
Profit for the financial year	-	63,882	63,882
<b>At 31 August 2024</b>	1	276,277	276,278
Profit for the financial year	-	100,629	100,629
<b>At 31 August 2025</b>	<b>1</b>	<b>376,906</b>	<b>376,907</b>

# JB Caltech Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

### 1. General Information

JB Caltech 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 in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

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

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### 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.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of is the provision of childcare services.

**JB Caltech Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

<b>4. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>1,787</b>	3,739
	<u><u>          </u></u>	<u><u>          </u></u>
<b>5. Employees</b>		
The average monthly number of employees, including director, during the financial year was 12, (2024 - 11).		
	<b>2025</b>	2024
	<b>Number</b>	<b>Number</b>
Employee	<b>12</b>	11
	<u><u>          </u></u>	<u><u>          </u></u>
<b>6. Tangible assets</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 September 2024	81,534	81,534
	<u>          </u>	<u>          </u>
At 31 August 2025	81,534	81,534
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 September 2024	76,012	76,012
Charge for the financial year	1,787	1,787
	<u>          </u>	<u>          </u>
At 31 August 2025	77,799	77,799
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 August 2025	<b>3,735</b>	<b>3,735</b>
	<u><u>          </u></u>	<u><u>          </u></u>
At 31 August 2024	5,522	5,522
	<u><u>          </u></u>	<u><u>          </u></u>
<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>(2,151)</b>	7,893
Prepayments	<b>8,774</b>	11,830
	<u>          </u>	<u>          </u>
	<b>6,623</b>	19,723
	<u><u>          </u></u>	<u><u>          </u></u>
<b>8. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Taxation	<b>11,172</b>	12,246
Director's current account (Note 12)	<b>3,811</b>	2,070
Other creditors	<b>31,255</b>	25,266
Accruals	<b>2,316</b>	2,538
	<u>          </u>	<u>          </u>
	<b>48,554</b>	42,120
	<u><u>          </u></u>	<u><u>          </u></u>

**JB Caltech Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2025

<b>9. Taxation</b>		<b>2025</b>	2024
		€	€
<b>Creditors:</b>			
Corporation tax		<b>4,937</b>	1,463
PAYE		<b>6,235</b>	10,783
		<u><b>11,172</b></u>	<u>12,246</u>

<b>10. Share capital</b>		<b>2025</b>	2024
		€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>	
<b>Authorised</b>			
Ordinary Shares	1,000,000	€1.00 each	<u>1,000,000</u>
			<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>			
Ordinary Shares	1	€1.00 each	<u>1</u>
			<u>1</u>

The director's and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>31/08/25</b>	01/09/24
James Brophy	Ordinary Shares	<u>1</u>	<u>1</u>

<b>11. Income Statement</b>		<b>2025</b>	2024
		€	€
At 1 September 2024		<b>276,277</b>	212,395
Profit for the financial year		<b>100,629</b>	63,882
		<u><b>376,906</b></u>	<u>276,277</u>

<b>12. Director's transactions</b>		<b>2025</b>	2024
		€	€
The following amounts are repayable to the director:			
James Brophy		<u><b>3,811</b></u>	<u>2,070</u>

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 25 March 2026.