

Company registration number: 437228

**Jewel Hygiene Limited
Trading as Jewel Hygiene Limited**

Unaudited financial statements

for the financial year ended 31 December 2025

Jewel Hygiene Limited

Directors and other information

Directors	Mr Graham Meade Mr Marian Meade
Company number	437228
Registered office	19 The Seven Springs Newbridge Kildare
Business address	19 Seven Springs Newbridge Co Kildare
Accountants	V & P O Reilly Financial Services 1 Clongownagh Milltown Newbridge Co Kildare W12 PW22
Bankers	Bank Of Ireland Main Street Newbridge Co Kildare
Solicitors	Coughlin White & Partners Moorefield Road Kilbelin Newbridge Co Kildare W12 R681

Jewel Hygiene Limited

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Profit and loss account	3
Balance sheet	4 - 5
Notes to the financial statements	6 - 9

Jewel Hygiene Limited

Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable 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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. 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 for the financial year and otherwise comply 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 judgments 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 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. 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.

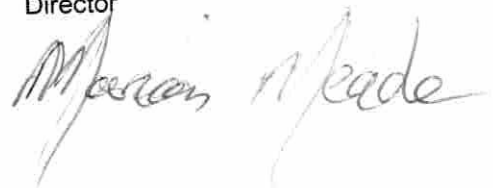
Mr Graham Meade

Director



Mrs Marian Meade

Director



Jewel Hygiene Limited
Profit and loss account
Financial year ended 31 December 2025

	2025	2024
	€	€
Turnover	1,305,178	1,397,116
Cost of raw materials and consumables	(19,196)	(29,973)
Staff costs	(1,086,262)	(1,183,645)
Value adjustments and other amounts written off assets	(24,717)	(29,568)
Other expenses	(126,094)	(151,335)
Tax	(6,771)	(1,189)
Profit	<u>42,138</u>	<u>1,406</u>

Jewel Hygiene Limited

**Balance sheet
As at 31 December 2025**

	2025		2024	
	€	€	€	€
Fixed assets		33,157		50,575
Current assets	372,676		338,893	
Prepayments and accrued income	8,869		6,973	
		381,545		345,866
Creditors: amounts falling due within one year		(148,783)		(173,714)
Net current assets		232,762		172,152
Total assets less current liabilities		265,919		222,727
Creditors: amounts falling due after more than one year		(9,591)		(18,381)
Accruals and deferred income		(15,724)		(5,880)
Net assets		240,604		198,466
Capital and reserves		240,604		198,466

We, as directors of Jewel Hygiene 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 financial 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 section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

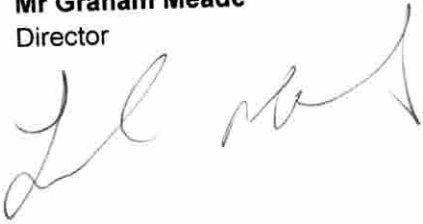
The financial statements have been prepared in accordance with the micro companies regime.

Jewel Hygiene Limited

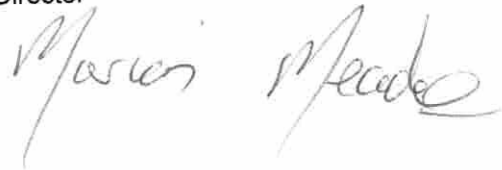
**Balance sheet (continued)
As at 31 December 2025**

These financial statements were approved by the board of directors on 16 February 2026 and signed on behalf of the board by:

Mr Graham Meade
Director



Mr Marian Meade
Director



Jewel Hygiene Limited

Notes to the financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 19 The Seven Springs, Newbridge, Kildare.
The principal activity of the company is to carry on business in the provision of cleaning and hygiene supplies and to carry on other activities related thereto.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Jewel Hygiene Limited

Notes to the financial statements (continued) Financial year ended 31 December 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	25%
Fittings fixtures and equipment	25%
Motor vehicles	25%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Jewel Hygiene Limited

Notes to the financial statements (continued) Financial year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	198,366	196,960
Profit for the financial year	42,138	1,406
At the end of the financial year	<u>240,504</u>	<u>198,366</u>

Jewel Hygiene Limited

Notes to the financial statements (continued)
Financial year ended 31 December 2025

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	50	2,205
Advances made during the financial year	-	50
Amounts repaid during the financial year	-	(2,205)
At the end of the financial year	<u>50</u>	<u>50</u>

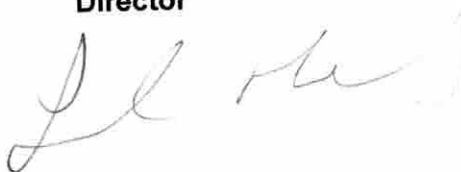
Disclosure for each director or other person is as follows:

	2025	2024
	€	€
At the start of the financial year	50	2,205
Advances made during the financial year	-	50
Amounts repaid during the financial year	-	(2,205)
At the end of the financial year	<u>50</u>	<u>50</u>

6. Approval of financial statements

The financial statements were approved by the Board on 16/02/2026 and signed on its behalf by

Mr Graham Meade
Director



Mr Marian Meade
Director



Jewel Hygiene Limited

The following pages do not form part of the statutory accounts.

Jewel Hygiene Limited
Detailed income statement
Financial year ended 31 December 2025

	2025 €	2024 €
Turnover	1,253,964	1,372,570
Sales-Contract Cleaning	14,736	24,546
Sales - Hygiene Supplies	36,478	-
Sales - Industrial Cleaning	<u>1,305,178</u>	<u>1,397,116</u>
Cost of raw materials and consumables	(19,196)	(29,973)
Purchases	<u>(19,196)</u>	<u>(29,973)</u>
Staff costs	(900,148)	(977,608)
Wages and salaries	(81,600)	(81,600)
Directors remuneration	(87,714)	(100,437)
Employer's PRSI contributions	(16,800)	(24,000)
Directors pension costs - defined contribution	<u>(1,086,262)</u>	<u>(1,183,645)</u>
Value adjustments and other amounts written off assets	(24,717)	(29,568)
Depreciation of tangible assets	<u>(24,717)</u>	<u>(29,568)</u>
Other expenses	-	(933)
Subcontract labour	(2,515)	(4,208)
Commissions payable	(9,856)	(10,708)
Rent payable	(34,104)	(35,459)
Insurance	(3,300)	(5,902)
Repairs and maintenance	(965)	(1,620)
Service charge payable	(758)	(2,505)
Printing, postage and stationery	(4,527)	(4,948)
Advertising	(3,486)	(3,315)
Telephone	(1,067)	(1,784)
Computer costs	(1,585)	(17,274)
Hire of equipment	(42,770)	(34,087)
Motor expenses	-	(4,064)
Travelling and entertainment	(2,160)	(2,160)
Consultancy fees	(3,950)	(3,600)
Accountancy fees	(1,392)	(1,672)
Bank charges	(159)	-
Discounts allowed	21	1
Discounts received	(8,066)	(8,782)
Staff Training/Welfare	1	-
General expenses	(400)	(806)
Charitable donations - type 1	(398)	(1,400)
Bank interest paid		

Jewel Hygiene Limited

**Detailed income statement (continued)
Financial year ended 31 December 2025**

	2025	2024
	€	€
Hire purchase interest	(1,478)	(2,302)
Other interest on other loans made to the company	(3,180)	(3,807)
	<u>(126,094)</u>	<u>(151,335)</u>