

Registration No: 6624887

John Porter Joinery Construction Limited

Abridged accounts for the period ended 31 March 2025

John Porter Joinery & Construction Limited

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John Porter Joinery & Construction Limited

Company Information

Directors: Elaine Fletcher
John Porter

Secretary: John Porter

Registered Office: Carraig an Chuilithin House
Lisfannon
Fahan
Co Donegal

Company No: 624887

John Porter Joinery & Construction Limited

Abridged balance sheet as at 31 March 2025

	Notes	2025 €	2025 €
Fixed Assets			
Tangible assets	5	63,893 =====	23,657 =====
		63,893	23,657
Current Assets			
Current Assets	6	336,845	362,580
Prepayments and accrued income		360	5,043
Creditors: amounts falling due within one year			
Creditors	7	(53,922) =====	(89,910) =====
Net Current assets		283,283 =====	277,713 =====
Total assets less current liabilities		347,176	301,370
Net assets		347,176 =====	301,370 =====
Capital and reserves		347,176 =====	301,370 =====

We, as directors of John Porter Joinery & Construction Limited, state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are satisfied;
- The shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2);
- We acknowledge the company's obligations under the Companies Act 2014 to 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 to otherwise comply with the provisions of the Companies Act 2014 relating to Statutory Financial Statements so far as applicable to the company.

John Porter Joiney & Construction Limited

- e) The company has relied on the specified exemption contained in Section 352 Companies Act 2017; has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the Board of Directors and were signed below on its behalf by:

Elaine Fletcher
Director

John Porter
Director

Dated: 23rd February 2026

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The notes on pages 4 to 6 form an integral part of these financial statements.

John Porter Joinery & Construction Limited

Notes to the Financial Statements for the year ended 31 March 2025

1. 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.

1.1 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

The total turnover of the company for the year has been derived from its principal activity undertaken in Europe.

1.2 Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures and fittings – 12.5% Straight Line

Motor Vehicles – 20% Straight line

2. Employees

The average number of persons employed by the company (including executive directors) during the year were:

	2025	2024
Staff	5	5
	=====	=====

3. Directors' Remuneration

	2025	2024
	€	€
Director's salaries	31,768	31,768
	=====	=====

4. Tax on profit on ordinary activities

	2025	2024
	€	€
Current Tax	6,492	41,466
	=====	=====

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5. Tangible fixed assets

	Fixtures & Fittings €	Total €
Cost		
At 1 April 2024	47,649	47,649
Additions	50,755	50,755
Disposal	-	-
	=====	=====
At 31 March 2025	98,404	98,404
Depreciation		
At 1 April 2024	23,992	23,992
Charge for the year	10,519	10,519
Disposal	-	-
	=====	=====
At 31 March 2025	34,511	34,511
Net book values		
At 1 April 2024	23,657	23,657
	=====	=====
At 31 March 2025	63,893	63,893

6. Current Assets

	2025 €	2024 €
Debtors	95,281	51,974
Work In Progress	126,694	180,979
Other Debtors	42,739	41,732
Bank	72,131	87,895
	=====	=====
Total	336,845	362,580

7. Creditors: amounts falling due within one year

	2025 €	2024 €
Trade Creditors	41,646	38,617
Corporation Tax	-	9,453
Payroll Taxes	1,422	2,194
VAT	8,121	13,919
UK VAT	1,384	-
RCT	1,349	519
Accruals and deferred income	-	6,706
Payments on Account	-	18,502
	=====	=====
Total	53,922	89,910

John Porter Joinery & Construction Limited

8. Called Up Share Capital

Allotted, Called-Up and Fully Paid			2025
100 Ordinary Share of €1.00 each			1 =====
Current period			2025
Class	Number of shares	Nominal value per share	Total
Ordinary	1	€1	€1
Total share capital:			€1

9. Controlling Interest

The shareholding is distributed equally between the directors. The directors collectively are considered to be the company's controlling party.

10. Capital commitments

There were no capital commitments at the year end.

11. Approval of financial statements

The board of directors approved these financial statements on 23rd February 2026.