

John Mather Plumbing & Heating Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

John Mather Plumbing & Heating Services Limited

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John Mather Plumbing & Heating Services Limited
DIRECTOR AND OTHER INFORMATION

Director	John Mather
Company Secretary	Martin John Mather
Company Number	731511
Registered Office and Business Address	Granatooha Cooraclare Co Clare. V15E224 Ireland
Accountants	Slattery & Partners Springfield Court Victoria Terrace Ennis Co.Clare

John Mather Plumbing & Heating Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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" 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 surplus or deficit 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 surplus or deficit 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.

Signed on behalf of the board

John Mather
Director

4 March 2026

John Mather Plumbing & Heating Services Limited
ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of John Mather Plumbing & Heating Services Limited
for the financial year ended 31 December 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 12 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of John Mather Plumbing & Heating Services Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by gkelly@slattery.ie and have complied with the relevant ethical guidance laid down by gkelly@slattery.ie relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that John Mather Plumbing & Heating Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of John Mather Plumbing & Heating Services Limited. You consider that John Mather Plumbing & Heating Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of John Mather Plumbing & Heating Services Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

SLATTERY & PARTNERS

Springfield Court
Victoria Terrace
Ennis
Co.Clare

4 March 2026

John Mather Plumbing & Heating Services Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	9	20,580	24,697
Current Assets			
Stocks	10	5,000	-
Debtors	11	80,315	16,749
Cash and cash equivalents		11,002	28,802
		96,317	45,551
Creditors: amounts falling due within one year	12	(29,881)	(18,952)
Net Current Assets		66,436	26,599
Total Assets less Current Liabilities		87,016	51,296
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	13	86,916	51,196
Shareholders' Funds		87,016	51,296

I as Director of John Mather Plumbing & Heating Services 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 4 March 2026 and signed on its behalf by:

John Mather
Director

John Mather Plumbing & Heating Services Limited

STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	15,430	15,530
Surplus for the financial year	-	35,766	35,766
At 31 December 2024	100	51,196	51,296
Surplus for the financial year	-	35,720	35,720
At 31 December 2025	100	86,916	87,016

John Mather Plumbing & Heating Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

John Mather Plumbing & Heating Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 731511. The registered office of the company is Granatooha, Cooraclare, Co Clare., V15E224, Ireland which is also the principal place of business of the company. The provision of plumbing and heating services. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Income

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

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line

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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

John Mather Plumbing & Heating Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by John Mather Plumbing & Heating Services Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2016.

4. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

5. Operating surplus

	2025	2024
	€	€
Operating surplus is stated after charging:		
Depreciation of property, plant and equipment	4,117	4,117
	<u>4,117</u>	<u>4,117</u>

John Mather Plumbing & Heating Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Interest payable and similar expenses	2025	2024
	€	€
Interest	<u>1,214</u>	<u>1,214</u>

7. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 2).

	2025	2024
	Number	Number
Management	<u>1</u>	1
Technical	<u>2</u>	1
	<u>3</u>	<u>2</u>

8. Tax on surplus

	2025	2024
	€	€

(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%) (Note 8 (b))	<u>-</u>	<u>4,606</u>
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(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025	2024
	€	€
Surplus taxable at 12.50%	<u>35,720</u>	<u>40,372</u>
Surplus before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	4,465	5,047
Effects of:		
Start up Exemption	<u>(4,465)</u>	<u>(441)</u>
Total tax charge for the financial year (Note 8 (a))	<u>-</u>	<u>4,606</u>

No charge to tax arises due to tax losses incurred.

John Mather Plumbing & Heating Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. Property, plant and equipment	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 January 2025	9,431	23,500	32,931
At 31 December 2025	9,431	23,500	32,931
Depreciation			
At 1 January 2025	2,358	5,876	8,234
Charge for the financial year	1,179	2,938	4,117
At 31 December 2025	3,537	8,814	12,351
Net book value			
At 31 December 2025	5,894	14,686	20,580
At 31 December 2024	7,073	17,624	24,697
10. Stocks		2025	2024
		€	€
Finished goods and goods for resale		5,000	-
The replacement cost of stock did not differ significantly from the figures shown.			
11. Debtors		2025	2024
		€	€
Trade debtors		64,768	-
Taxation		10,947	16,649
Called up share capital not paid		100	100
Prepayments		4,500	-
		80,315	16,749
12. Creditors		2025	2024
Amounts falling due within one year		€	€
Net obligations under finance leases and hire purchase contracts		5,926	13,738
Trade creditors		15,550	-
Taxation		2,081	3,204
Accruals		6,324	2,010
		29,881	18,952
13. Income and expenditure account		2025	2024
		€	€
At 1 January 2025		51,196	15,430
Surplus for the financial year		35,720	35,766
At 31 December 2025		86,916	51,196

John Mather Plumbing & Heating Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

15. Director's remuneration	2025	2024
	€	€
Remuneration	44,000	42,000

16. Events After the End of the Reporting Period

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 March 2026.