

Company Number: 379143

**JMPHE Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2026**

# JMPHE Limited

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Reconciliation of Shareholders' Funds	6
Notes to the Financial Statements	7 - 8

**JMPHE Limited**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Mr. John Gerard Delaney  
Mr. Hilary Martin Quinlan  
Mr. Paul James Murphy

**Company Secretary**

Mr. Paul James Murphy

**Company Number**

379143

**Registered Office and Business Address**

C/O Michael Hoban  
Whitfield  
Butlerstown  
Co. Waterford

**Accountants**

Denis Breen & Co. Limited T/A ProfitPal  
1 Maritana Gate  
Canada Street  
Waterford

# **JMPHE Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 28 February 2026

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

### **"General responsibilities**

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 that law, the directors have 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 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 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.

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.

### **Directors' 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 directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

The directors confirm that they have made available to Denis Breen & Co. Limited T/A ProfitPal, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 28 February 2026."

### **Signed on behalf of the board**

**Mr. Hilary Martin Quinlan**  
Director

**4 March 2026**

**Mr. Paul James Murphy**  
Director

**4 March 2026**

**JMPHE Limited**  
**BALANCE SHEET**

as at 28 February 2026

	Notes	2026 €	2025 €
<b>Creditors: amounts falling due within one year</b>	<b>4</b>	<b>(635)</b>	-
<b>Net Current Liabilities</b>		<b>(635)</b>	-
<b>Total Assets less Current Liabilities</b>		<b>(635)</b>	-
<b>Capital and Reserves</b>			
Called up share capital presented as equity		<b>4</b>	4
Retained earnings		<b>(639)</b>	(4)
<b>Equity attributable to owners of the company</b>		<b>(635)</b>	-

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.

We as Directors of JMPHE 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) 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 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:**

**Mr. Hilary Martin Quinlan**  
**Director**

**Mr. Paul James Murphy**  
**Director**

**JMPHE Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 28 February 2026

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 March 2024</b>	4	(14,703)	(14,699)
Profit for the financial year	-	14,699	14,699
<b>At 28 February 2025</b>	4	(4)	-
Loss for the financial year	-	(635)	(635)
<b>At 28 February 2026</b>	<b>4</b>	<b>(639)</b>	<b>(635)</b>

# JMPHE Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2026

### 1. General Information

JMPHE Limited is a company limited by shares incorporated in Ireland. The registered office of the company is C/O Michael Hoban, Whitfield, Butlerstown, Co. Waterford which is also the principal place of business of the company. The company is principally engaged in property rental. The company ceased trading in a prior period and did not carry on any business during the year. The company had no major assets or liabilities at the financial year end. The directors intend to seek dissolution of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company's registration number is 379143.

### 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 28 February 2026 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 not been prepared on a going concern basis as the directors intend to seek the dissolution of the company. The company ceased trading in a prior financial period and did not carry on any trading activities during the year.

The financial statements have been prepared under the historical cost convention. The use of a basis other than going concern has not resulted in any adjustments to the carrying amounts of assets or liabilities. 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.

#### 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 and deferred taxation

The company had no taxable profits for the financial year. Accordingly, no corporation tax charge arises.

No deferred tax asset has been recognised in respect of accumulated losses as recovery is not considered probable.

#### Ordinary share capital

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

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2025 - 0).

### 4. Creditors

#### Amounts falling due within one year

	2026	2025
	€	€
Accruals	<u>635</u>	<u>-</u>

**JMPHE Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2026

**5. Income Statement**

	<b>2026</b>	2025
	€	€
At 1 March 2025	<b>(4)</b>	(14,703)
(Loss)/profit for the financial year	<b>(635)</b>	14,699
	<hr/>	<hr/>
At 28 February 2026	<b>(639)</b>	(4)
	<hr/> <hr/>	<hr/> <hr/>

**6. Capital commitments**

The company had no material capital commitments at the financial year-ended 28 February 2026.

**7. Post-Balance Sheet Events**

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

**8. Basis of Preparation – Non-Going Concern**

The financial statements have not been prepared on a going concern basis as the directors intend to seek the dissolution of the company. The company ceased trading in a prior period and had no major assets or liabilities at the reporting date. The use of a basis other than going concern has not resulted in any adjustments to the financial statements.

**9. Approval of financial statements**

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