

**Registered number: 675135**

**J&A BURKE LTD**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 JULY 2025**

# J&A BURKE LTD

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## **J&A BURKE LTD**

### **COMPANY INFORMATION**

<b>Directors</b>	Jim Burke Antoinette Burke
<b>Company secretary</b>	Antoinette Burke
<b>Registered number</b>	675135
<b>Registered office</b>	4 Roscalgan, Oldtown, Cavan, Co. Cavan
<b>Accountants</b>	Kinnear & Co uc Chartered Accountants Kinnear Court Dublin Road Mullingar Co. Westmeath
<b>Bankers</b>	Allied Irish Bank 41 Main Street Cavan Co. Cavan

**J&A BURKE LTD**

**ABRIDGED BALANCE SHEET  
AS AT 31 JULY 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	4	3,591	4,427
Financial Assets	5	100	100
Investment Property		349,999	349,999
		353,690	354,526
<b>Current assets</b>			
Debtors: amounts falling due within one year	7	1,890	1,802
Cash at bank and in hand		15,781	3,929
		17,671	5,731
Creditors: amounts falling due within one year	8	(158,192)	(214,580)
<b>Net current liabilities</b>		(140,521)	(208,849)
<b>Total assets less current liabilities</b>		213,169	145,677
Creditors: amounts falling due after more than one year	9	(2,425)	(44,426)
<b>Provisions for liabilities</b>			
Deferred tax	10	(31,353)	(31,353)
		(31,353)	(31,353)
<b>Net assets</b>		179,391	69,898
<b>Capital and reserves</b>			
Called up share capital presented as equity		100	100
Profit and loss account		179,291	69,798
<b>Shareholders' funds</b>		179,391	69,898

**J&A BURKE LTD**

**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 31 JULY 2025**

We, as directors of J&A Burke Ltd, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board on 22 December 2025.

Jim Burke  
Director

Antoinette Burke  
Director

# J&A BURKE LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025

### 1. General information

The Company's functional and presentation currency is the Euro (€).

J&A Burke Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 675135). The Registered Office is 4 Roscalgan, Oldtown, Cavan, Co. Cavan.

#### Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

### 2. 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:

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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, applying section 1A of that Standard.

#### 2.2 Borrowing costs

All borrowing costs are recognised in profit or loss in the financial year in which they are incurred.

#### 2.3 Exemption from preparing consolidated financial statements

The company is exempt from the requirement to prepare consolidated financial statements by virtue of section 297 of the Companies Act 2014.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025**

**2. Accounting policies (continued)**

**2.4 Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, by equal annual instalments (except where otherwise stated) principally, as follows:

Fixtures and fittings                      - over 8 years

**2.5 Investment property**

Investment property is initially recorded at cost including legal fees, stamp duty and any other costs directly attributable to bringing the asset to its current location and condition.

Investment property is subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the profit and loss. Any unrealised fair value gains, other than gains which reverse a revaluation loss of the same asset previously recognised in profit or loss, are not considered distributable. Depreciation is not provided on investment properties.

Rental income arising on investment property is accounted for on a straight line basis over the lease term and is recognised within other income.

**2.6 Valuation of investments**

Investments in unlisted company shares whose market value can be reliably determined are initially recorded at cost plus transaction costs and thereafter at fair value. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any investments that are measured at cost or amortised cost. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Other investments are initially recorded at cost plus transaction costs. Thereafter these are valued at fair value which is the bid price of the securities in an active market at the reporting date. The resulting gains or losses are dealt with in the Profit and Loss account in the financial year.

## **J&A BURKE LTD**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025**

#### **2. Accounting policies (continued)**

##### **2.7 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### **2.8 Cash and cash equivalents**

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

##### **2.9 Trade creditors**

Short term trade creditors are measured at the transaction price.

##### **2.10 Taxation and deferred taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025**

**2. Accounting policies (continued)**

**2.11 Loans and borrowings**

Loans and borrowings are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised.

Loans and borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**2.12 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The Company has no employees other than the directors, who did not receive any remuneration (2024 -€NIL).

## J&A BURKE LTD

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025

#### 4. Tangible fixed assets

	Fixtures and fittings €
<b>Cost</b>	
At 1 August 2024	6,688
At 31st July 2025	<u>6,688</u>
<b>Depreciation</b>	
At 1 August 2024	2,261
Charge for the financial year on owned assets	836
At 31st July 2025	<u>3,097</u>
<b>Net book value</b>	
At 31st July 2025	<u>3,591</u>
At 31st July 2024	<u>4,427</u>

#### 5. Financial assets

	Investments in subsidiary companies €
At 1 August 2024	100
At 31st July 2025	<u>100</u>

**J&A BURKE LTD**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025**

**5. Financial assets (continued)**

**Subsidiary undertaking**

The following was a subsidiary undertaking of the Company:

<b>Name</b>	<b>Registered office</b>	<b>Class of shares</b>	<b>Holding</b>
Cullies Service Station Ltd	Oldtown, Co. Cavan	Ordinary shares	100%

**6. Investment property**

<b>Valuation</b>	<b>Freehold Investment property €</b>
At 1st August 2024	350,000
	-
	-
<b>At 31st July 2025</b>	<u><u>350,000</u></u>

Investment property is stated at fair value at 31st July 2025, in accordance with the requirements of FRS102, by the directors having knowledge and experience in the location and category of the property being valued.

Fair value was determined by reference to the following factors:- rental yield for properties in the same location and class at the financial year end, taking into account the suitability of the property for letting etc. and the asking prices for similar properties offered for sale in the same location.

The directors are not aware of any restrictions on the realisability of the investment property or the remittance of income and proceeds of disposal.

**7. Debtors**

	2025 €	2024 €
Prepayments	1,890	1,802
	<u><u>1,890</u></u>	<u><u>1,802</u></u>

**J&A BURKE LTD**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025**

**8. Creditors: Amounts falling due within one year**

	2025	2024
	€	€
Loans owed to credit institutions	(1)	3,742
Amounts owed to group undertakings	152,030	206,079
Corporation tax	2,693	1,179
Accruals	3,470	3,580
	158,192	214,580

All bank borrowings are secured by guarantees from the directors.

**9. Creditors: Amounts falling due after more than one year**

	2025	2024
	€	€
Loans owed to credit institutions	-	43,475
Corporation tax	2,425	951
	2,425	44,426

**10. Deferred taxation**

	2025
	€
At beginning of year	(31,353)
<b>At end of year</b>	<b>(31,353)</b>

The provision for deferred taxation is made up as follows:

	2025	2024
	€	€
Increase in fair value of investment properties	(31,353)	(31,353)
	(31,353)	(31,353)

## J&A BURKE LTD

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST JULY 2025

#### 11. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the financial year	69,798	25,118
Dividends received in the financial year	100,000	-
Other movement in the profit and loss account	9,493	44,680
<b>Profit and loss account carried forward at the end of the financial year</b>	<u>179,291</u>	<u>69,798</u>

#### 12. Approval of financial statements

The board of directors approved these financial statements for issue on 22 December 2025