

Company Number: 442648

The Good Juice Company AD Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

The Good Juice Company AD Limited
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The Good Juice Company AD Limited
DIRECTOR AND OTHER INFORMATION

Director	Arthur John Spring
Company Secretary	Fiona Martin
Company Number	442648
Registered Office	Hawthorn Lodge Clahane Ballyard Tralee
Business Address	5 Knockanish East The Spa Tralee Co Kerry
Accountants	CSG Professional Services Limited Chartered Accountants 3 Day Place Tralee Co Kerry

The Good Juice Company AD Limited

BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Current assets	58,073	58,198
Creditors: amounts falling due within one year	(17,337)	(16,148)
Net Current Assets	40,736	42,050
Total Assets less Current Liabilities	40,736	42,050
Accruals and deferred income	(4,266)	(4,250)
Net Assets	36,470	37,800
Capital and Reserves	36,470	37,800

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Director's of The Good Juice Company AD 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 18 March 2026 :

Arthur John Spring
Director

The Good Juice Company AD Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

The Good Juice Company AD Limited is a company limited by shares incorporated in Ireland

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

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

3. Creditors

Creditors amounts falling due within one year

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payments at rates predetermined by the Revenue Commissioners. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

4. Appropriation of Profit and Loss Account

	2025 €	2024 €
Profit brought forward	37,799	39,110
Loss for the financial year	(1,330)	(1,311)
Profit carried forward	36,469	37,799

The Good Juice Company AD Limited

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5. Going concern

The company currently has an appeal hearing pending with the Revenue Commissioners regarding the appropriate rate of VAT applying to some of its products. The company's argument is based on expert tax advice received on the appropriate law in place. The directors are confident that their approach is correct and have produced the financial statements on a going concern basis. The directors however are of the opinion that in the event that they lose the dispute this would lead to the imposition of tax liabilities that would render the business insolvent and furthermore unable to obtain adequate profit margins that they would deem necessary to continue to trade.

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 18 March 2026.