

Company Number: 284983 (Eire)

Jarlie Limited

**Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025**

Jarlie Limited

CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 6

Jarlie Limited
STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	37,298	43,880
Current Assets			
Stocks	6	4,500	3,500
Debtors	7	5,998	4,285
Cash at bank and in hand		143,553	99,507
		154,051	107,292
Creditors: amounts falling due within one year	8	(37,300)	(43,590)
Net Current Assets		116,751	63,702
Total Assets less Current Liabilities		154,049	107,582
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	9	153,922	107,455
Shareholders' Funds		154,049	107,582

We as Directors of Jarlie 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 micro companies' regime.

Approved by the board on 25 February 2026 and signed on its behalf by:

Robert Moylan
Director

Sara Moylan
Director

Jarlie Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Jarlie Limited is a company limited by shares incorporated in Ireland. Dock Bar, Castlepark Village, Kinsale, Co. Cork. is the registered office, which is also the principal place of business of the company. . 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% p.a. reducing balance
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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.

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.

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.

Jarlie Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

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 Statement of Financial Position date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	6,582	7,744

4. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Employees including directors	4	4

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 April 2024	119,140	119,140
At 31 March 2025	119,140	119,140
Depreciation		
At 1 April 2024	75,260	75,260
Charge for the financial year	6,582	6,582
At 31 March 2025	81,842	81,842
Net book value		
At 31 March 2025	37,298	37,298
At 31 March 2024	43,880	43,880

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	4,500	3,500
7. Debtors	2025	2024
	€	€
Other debtors	5,998	4,285

Jarlie Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	8,078	11,287
Taxation	21,694	22,719
Accruals	7,528	9,584
	37,300	43,590

9. Income Statement

	2025	2024
	€	€
At 1 April 2024	107,455	93,738
Profit for the financial year	46,467	13,717
At 31 March 2025	153,922	107,455

10. Capital commitments

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

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 February 2026.