

Company Number: 539990

JJA Casey's of Charlestown Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

JJA Casey's of Charlestown Limited

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JJA Casey's of Charlestown Limited
DIRECTORS AND OTHER INFORMATION

Directors	Angela Casey Declan Casey Sinead Merron John D Casey Enda Casey
Company Secretary	Angela Casey
Company Number	539990
Registered Office	Main Street Charlestown Co. Mayo
Business Address	Main Street Charlestown Co. Mayo
Accountants	Mulhern Leonard & Associates Elphin Street Boyle Co. Roscommon

JJA Casey's of Charlestown Limited

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	433	-
Current Assets			
Stocks	6	172,039	195,201
Debtors	7	74,389	72,002
Cash and cash equivalents		307,429	280,566
		553,857	547,769
Creditors: amounts falling due within one year	8	(255,731)	(280,821)
Net Current Assets		298,126	266,948
Total Assets less Current Liabilities		298,559	266,948
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		298,459	266,848
Equity attributable to owners of the company		298,559	266,948

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 JJA Casey's of Charlestown 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 5 February 2026 and signed on its behalf by:

Angela Casey
Director

John D Casey
Director

JJA Casey's of Charlestown Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

JJA Casey's of Charlestown Limited is a company limited by shares incorporated in the Republic of Ireland. Main Street, Charlestown, Co. Mayo is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 August 2025 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 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" 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.

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:

Plant and machinery	- 12.5% straight line
Fixtures, fittings and equipment	- 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.

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.

JJA Casey's of Charlestown Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 directors 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

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.

Government grants

Revenue grants are credited to the Profit and Loss Account when received.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	62	4,033
Government grants received	(4,000)	(10,000)
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

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

	2025	2024
	Number	Number
Administration	1	1
Sales	3	3
	<u><u> </u></u>	<u><u> </u></u>
	4	4

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 September 2024	-	13,500	32,270	45,770
Additions	495	-	-	495
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	495	13,500	32,270	46,265
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 September 2024	-	13,500	32,270	45,770
Charge for the financial year	62	-	-	62
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	62	13,500	32,270	45,832
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 August 2025	433	-	-	433
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	172,039	195,201
	<u><u> </u></u>	<u><u> </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

JJA Casey's of Charlestown Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

7. Debtors	2025	2024
	€	€
Trade debtors	65,301	67,091
Taxation	3,926	-
Prepayments	5,162	4,911
	<u>74,389</u>	<u>72,002</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	99,293	120,415
Taxation	3,909	10,099
Directors' current accounts (Note 11)	144,467	145,072
Other creditors	3,562	-
Accruals	4,500	5,235
	<u>255,731</u>	<u>280,821</u>
9. Income Statement	2025	2024
	€	€
At 1 September 2024	266,848	210,575
Profit for the financial year	31,611	56,273
At 31 August 2025	<u>298,459</u>	<u>266,848</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	52,353	49,973
Pension contributions	22,500	15,000
	<u>74,853</u>	<u>64,973</u>
The following amounts are repayable to the directors:	2025	2024
	€	€
Angela Casey	<u>144,467</u>	<u>145,072</u>
12. Related party transactions		
During the above financial year the directors had taken advances from the company of €605 (2024: €14,102). At the year ended 31st August 2025 amounts due to the directors were €144,467 (2024: €145,072).		
13. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		

JJA Casey's of Charlestown Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 February 2026.