

JUMP JUICE BARS LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

JUMP JUICE BARS LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Contents

Balance Sheet	2
Statement of Changes in Equity	4
Notes to the Abridged Financial Statements	5

JUMP JUICE BARS LIMITED

BALANCE SHEET

As at 31 July 2025

	Note	2025 €	2024 €
Fixed assets			
Intangible assets	7	105,922	132,338
Tangible assets	8	1,061,395	1,123,261
Investments	9	10,872	10,872
		<u>1,178,189</u>	<u>1,266,471</u>
Current assets			
Stocks	10	105,560	85,033
Debtors		302,475	256,004
Cash at bank and in hand		1,620,513	1,201,967
		<u>2,028,548</u>	<u>1,543,004</u>
Creditors: amounts falling due within one year		(821,915)	(836,223)
		<u>1,206,633</u>	<u>706,781</u>
Net current assets		<u>1,206,633</u>	<u>706,781</u>
Total assets less current liabilities		<u>2,384,822</u>	<u>1,973,252</u>
Creditors: amounts falling due after more than one year		(65,370)	(68,316)
Provision for liabilities	11	29,316	31,469
		<u>2,348,768</u>	<u>1,936,405</u>
Net assets		<u>2,348,768</u>	<u>1,936,405</u>
Capital and reserves			
Called-up share capital	13	100	100
Profit and loss account		2,348,668	1,936,305
Total shareholders' funds		<u>2,348,768</u>	<u>1,936,405</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

JUMP JUICE BARS LIMITED

BALANCE SHEET (continued)

As at 31 July 2025

We, as directors of Jump Juice Bars Limited state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Jump Juice Bars Limited (registered number: 372184) were approved and authorised for issue by the Board of Directors on 27 January 2026. They were signed on its behalf by:



Charles Scanlan
Director



Claire Scanlan
Director

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 31 July 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 01 August 2023	100	1,553,207	1,553,307
Profit for the financial year	-	383,098	383,098
Total comprehensive income	-	383,098	383,098
At 31 July 2024	100	1,936,305	1,936,405
At 01 August 2024	100	1,936,305	1,936,405
Profit for the financial year	-	412,363	412,363
Total comprehensive income	-	412,363	412,363
At 31 July 2025	100	2,348,668	2,348,768

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Jump Juice Bars Limited (registered number 372184) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Unit 6, Faber Castell Business Campus, Fermoy, Co. Cork, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Jump Juice Bars Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Taxation

Current tax

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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates and laws that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

Intangible assets

Intangible assets are stated at cost or valuation, net of amortisation and any provision for impairment. Amortisation is provided on all intangible assets at rates to write off the cost or valuation of each asset over its expected useful life as follows:

Goodwill	10 years straight line
Other intangible assets	10 years straight line

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Trademarks, patents and licences

Trademarks are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

Tangible fixed assets

Tangible fixed 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 asset, less their estimated residual value, over their expected useful life as follows:

Leasehold improvements	25 years straight line
Investment property	not depreciated
Plant and machinery	5 years straight line
Vehicles	5 years straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicated the carrying value may not be recoverable.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Leases**The Company as lessee**

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investment property

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Fixed asset investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	172	159
	<u> </u>	<u> </u>

3. Interest payable and other similar expenses

	2025	2024
	€	€
Interest payable and similar expenses	9,881	4,398
	<u> </u>	<u> </u>

4. Profit on ordinary activities before taxation

Profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 8)	190,882	203,257
Amortisation of intangible assets (note 7)	26,416	26,416
Government grants	(159,273)	(69,192)

5. Directors' remuneration

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	306,400	301,836
	<u> </u>	<u> </u>

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

6. Tax on profit on ordinary activities

	2025	2024
	€	€
Current tax on profit on ordinary activities		
Irish corporation tax	61,795	15,459
Total current tax	61,795	15,459
Deferred tax		
Origination and reversal of timing differences	2,153	1,107
Total deferred tax	2,153	1,107
Total tax on profit on ordinary activities	63,948	16,566

7. Intangible assets

	Goodwill	Other intangible assets	Total
	€	€	€
Cost			
At 01 August 2024	633,302	6,860	640,162
Rounding	-	-	-
At 31 July 2025	633,302	6,860	640,162
Accumulated amortisation			
At 01 August 2024	501,650	6,174	507,824
Charge for the financial year	25,730	686	26,416
At 31 July 2025	527,380	6,860	534,240
Net book value			
At 31 July 2025	105,922	-	105,922
At 31 July 2024	131,652	686	132,338

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

8. Tangible assets

	Leasehold improve- ments	Investment property	Plant and machinery	Vehicles	Total
	€	€	€	€	€
Cost					
At 01 August 2024	565,090	547,324	2,237,495	176,072	3,525,981
Additions	-	-	129,016	-	129,016
At 31 July 2025	565,090	547,324	2,366,511	176,072	3,654,997
Accumulated depreciation					
At 01 August 2024	422,668	-	1,815,655	164,397	2,402,720
Charge for the financial year	22,562	-	162,483	5,837	190,882
At 31 July 2025	445,230	-	1,978,138	170,234	2,593,602
Net book value					
At 31 July 2025	119,860	547,324	388,373	5,838	1,061,395
At 31 July 2024	142,422	547,324	421,840	11,675	1,123,261

9. Fixed asset investments

	Other investments	Total
	€	€
Cost or valuation before impairment		
At 01 August 2024	10,872	10,872
At 31 July 2025	10,872	10,872
Carrying value at 31 July 2025	10,872	10,872
	Other investments	Total
	€	€
Cost or valuation before impairment		
At 01 August 2023	10,872	10,872
At 31 July 2024	10,872	10,872
Carrying value at 31 July 2024	10,872	10,872

10. Stocks

	2025	2024
	€	€
Finished goods	105,560	85,033

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 July 2025

There are no material differences between the replacement cost of stock and the Balance Sheet amounts.

11. Provision for liabilities

	2025	2024
	€	€
Deferred tax	<u>(29,316)</u>	<u>(31,469)</u>

12. Deferred tax

	2025	2024
	€	€
At the beginning of financial year	31,469	32,576
Charged to the Profit and Loss Account	<u>(2,153)</u>	<u>(1,107)</u>
At the end of financial year	<u>29,316</u>	<u>31,469</u>

13. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary Shares Class 1 shares of €1.00 each	<u>100</u>	<u>100</u>

14. Financial commitments

Commitments

Capital commitments are as follows:

	2025	2024
	€	€
Contracted for but not provided for:		
Other	<u>7,584,454</u>	<u>6,183,416</u>

Capital commitments relate to the annual rent of each shop by the number of years remaining on the lease.

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	€	€
within one year	1,257,644	1,000,842
between one and five years	3,521,685	2,824,461
after five years	<u>2,805,125</u>	<u>2,358,113</u>
	<u>7,584,454</u>	<u>6,183,416</u>

15. Events after the Balance Sheet date

There have been no events after the balance sheet date affecting the Company since the financial year.