

Company registration number: 721965

JRJ Chem Limited

**(Audit Exempt
Company*)**

Micro Companies Regime

Unaudited abridged financial statements

for the financial year ended 30 June 2025

* JRJ Chem Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act 2014.

JRJ Chem Limited

Contents

	Page
Directors and other information	1
Accountants report	2
Balance sheet	3 - 4
Notes to the financial statements	5 - 6

JRJ Chem Limited

Directors and other information

Director	Mr. John Ryan
Secretary	Miss. Laura Ryan
Company number	721965
Registered office	JRJ Chem Limited The Bungalow Shevry Upperchurch Co. Tipperary
Business address	The Bungalow Shevry Upperchurch Co. Tipperary
Accountants	Ifac 19 Bank Street Templemore Co. Tipperary

JRJ Chem Limited

Accountants' Report to the director on the Unaudited financial statements of JRJ Chem Limited

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of JRJ Chem Limited for the financial year ended 30 June 2025.

Respective responsibilities of directors and accountants

The company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of JRJ Chem Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

19 Bank Street
Templemore
Co. Tipperary

18 February 2026

JRJ Chem Limited

**Balance sheet
As at 30 June 2025**

	2025	2024
	€	€
Called up share capital not paid	100	100
Current assets	452,870	402,136
Creditors: amounts falling due within one year	(6,369)	(221)
Net current assets	<u>446,501</u>	<u>401,915</u>
Total assets less current liabilities	446,601	402,015
Net assets	<u><u>446,601</u></u>	<u><u>402,015</u></u>
Capital and reserves	<u><u>446,601</u></u>	<u><u>402,015</u></u>

JRJ Chem Limited

**Balance sheet (continued)
As at 30 June 2025**

I, as director of JRJ Chem 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 18 February 2026 and signed by:

Mr. John Ryan
Director

JRJ Chem Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is JRJ Chem Limited, The Bungalow, Shevry, Upperchurch, Co. Tipperary.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is not calculated.

Stocks

Biological Assets are valued at cost. Agricultural Produce is valued at the lower of cost and estimated selling price less costs to complete and sell. Full provision has been made for damaged, deteriorated, obsolescent or unusable stocks. Where appropriate, cost is defined as being 60% for cattle and 75% for sheep, of the market value of animals bred on the farm or purchased as immature stock in accordance with agreed taxation procedures.

JRJ Chem Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	401,915	323,745
Profit for the financial year	44,586	78,170
At the end of the financial year	<u>446,501</u>	<u>401,915</u>