

CJW LEISURE LIMITED

Company registration number: 630630

ABRIDGED UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

CJW LEISURE LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS OF A MICRO ENTITY PREPARING IN ACCORDANCE WITH THE MICRO ENTITIES REGIME AS INTRODUCED BY THE COMPANIES (ACCOUNTING) ACT 2017

YEAR ENDED 31 DECEMBER 2025

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CJW LEISURE LIMITED

ABRIDGED BALANCE SHEET – 31 DECEMBER 2025

	31 DEC 2025 €	31 DEC 2024 €
<b>Fixed assets</b>	258,376	257,930
<b>Current assets</b>	68,157	132,131
<b>Creditors: amounts falling due within one year</b>	15,733	35,461
<b>Net current assets</b>	<u>52,424</u>	<u>96,670</u>
<b>Total assets less current liabilities</b>	310,800	354,600
<b>Creditors: amounts falling due after one year</b>	60,670	163,516
<b>Net assets</b>	<u>250,130</u>	<u>191,084</u>
<b>Capital and reserves</b>	<u>250,130</u>	<u>191,084</u>

We, as directors of CJW Leisure Limited, state that –

- (a) the company is availing itself of the audit 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, as appropriate, 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) of the Companies Act 2014;
- (d) we acknowledge the company's obligations under 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.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

These accounts have been prepared in accordance with the micro-entities regime.

The financial statements were approved and authorised for issue by the Board on 10 March 2026. Signed on behalf of the board of directors

..... Ciaran Boyce - DIRECTOR

..... John Joseph Killen - DIRECTOR

The annexed notes form part of these financial statements.

## 1 ACCOUNTING POLICIES

The company's registered office is Main Street, Moville, Co Donegal. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 630630.

The significant accounting policies adopted by the Company and applied consistently are as follows:-

## (a) Basis of preparation of financial statements

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including 'The Financial Reporting Standard applicable to the Micro-Entities Regime – 'FRS 105' and the Companies Act 2014.

## (b) Depreciation

Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Machinery and equipment - 20% per annum of cost

## (c) Taxation

Deferred taxation is provided on the liability method to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences. Deferred tax assets are recognised only the extent they are regarded as recoverable.

## (d) Foreign exchange

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the date of the transaction.

Balances at the year-end denominated in a foreign currency are translated into euro at the rate of exchange ruling at the balance sheet date.

## 2 MOVEMENT ON RESERVES

## PROFIT AND LOSS ACCOUNT

	2025 €	2024 €
Profit for the year	59,046	62,014
At 1 January	191,008	128,994
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At 31 December	250,054	191,008
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