

CJQ Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

CJQ Limited

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CJQ Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	684	-
Current Assets			
Debtors	6	8,705	11,829
Cash at bank and in hand		2,417	2,697
		11,122	14,526
Creditors: amounts falling due within one year	7	(365)	(650)
Net Current Assets		10,757	13,876
Total Assets less Current Liabilities		11,441	13,876
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings	8	11,439	13,874
Shareholders' Funds		11,441	13,876

We as Directors of CJQ 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 1 February 2026 and signed on its behalf by:

Chris Quinn
Director

Carmel Quinn
Director

CJQ Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

CJQ Limited is a company limited by shares incorporated in Ireland

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 30 June 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 of the invoiced value of services provided during the year in Ireland and the UK.

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	-	12.5% Straight Line - pro rata
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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.

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.

Employee benefits

The company does not currently operate a pension scheme.

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.

CJQ Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Operating (loss)/profit	2025 €	2024 €
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	98	-
	<u> </u>	<u> </u>
 4. Employees		
The average monthly number of employees, including directors, during the financial year was 1.		
	2025 Number	2024 Number
Bookkeeper / IT tech / administrator/ consultant	2	2
	<u> </u>	<u> </u>
 5. Tangible assets		
	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	16,992	16,992
Additions	782	782
	<u> </u>	<u> </u>
At 30 June 2025	17,774	17,774
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	16,992	16,992
Charge for the financial year	98	98
	<u> </u>	<u> </u>
At 30 June 2025	17,090	17,090
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	684	684
	<u> </u>	<u> </u>
 6. Debtors	2025 €	2024 €
Trade debtors	6,778	6,809
Directors' current accounts	1,534	5,020
Prepayments	393	-
	<u> </u>	<u> </u>
	8,705	11,829
	<u> </u>	<u> </u>
 7. Creditors	2025 €	2024 €
Amounts falling due within one year		
Taxation	365	650
	<u> </u>	<u> </u>
 8. Profit and loss account		
	2025 €	2024 €
At 1 July 2024	13,874	11,589
(Loss)/profit for the financial year	(2,435)	2,285
	<u> </u>	<u> </u>
At 30 June 2025	11,439	13,874
	<u> </u>	<u> </u>

CJQ Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 1 February 2026.