

Registration Number 649999

Jacor Industries Limited

Abridged Accounts

for the year ended 31 May 2025

Jacor Industries Limited

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Jacor Industries Limited

Directors and other information

Directors	James Coady
Secretary	Andrew O'Riordan
Company number	649999
Registered office	2 Church Road Nenagh Tipperary

Jacor Industries Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 6 to 7 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Kevin P. Madden & Associates Limited , Accountants & Tax Consultants , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st May 2025.

Jacor Industries Limited

On behalf of the board

James Coady
Director

Date: 28th December 2025

Jacor Industries Limited

**Abridged balance sheet
as at 31 May 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	4		21,522		3,503
Current assets					
Debtors		10,138		21,389	
Cash at bank and in hand		28,736		21,547	
		38,874		42,936	
Creditors: amounts falling due within one year	5	(41,925)		(15,453)	
Net current (liabilities)/assets			(3,051)		27,483
Total assets less current liabilities			18,471		30,986
Net assets			18,471		30,986
Called up share capital	6		100		100
Profit and loss account			18,371		30,886
Equity shareholders' funds			18,471		30,986

The directors 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) no notice under section 334(1) in accordance with section 334(2) of the Companies Act 2014 been served on the company;
- (d) they acknowledge the company's obligations under the Companies Act 2014, to keep proper books of account, and to prepare accounts which give a true and fair view of the state of affairs 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 the Companies Act 2014 relating to accounts so far as they are applicable to the company.
- (e) they hereby certify that they have relied on the specific exemptions contained in sections 352, on the grounds that the company is entitled to the benefits of those exemptions as a small company and the abridged financial statement have been properly prepared in accordance with section 353.

The abbreviated accounts were approved by the Board on _____ 28 December 2025 and signed on its behalf by

James Coady
Director

The notes on pages 5 to 7 form an integral part of these financial statements.

Jacor Industries Limited

Notes to the abridged financial statements for the year ended 31 May 2025

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

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

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Reducing Balance
Motor vehicles	-	20% Reducing Balance

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/05/25	01/06/24
James Coady	100	100
Coady	-	-

Jacor Industries Limited

**Notes to the abridged financial statements
for the year ended 31 May 2025**

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3. Transactions with directors

	2025	2024
	€	€
James Coady	-	2,446
	<u> </u>	<u> </u>

There were no related party transactions with the directors during the period.

4. Fixed assets	Tangible fixed assets €
Cost	
At 1 June 2024	4,270
Additions	22,995
	<u> </u>
At 31 May 2025	27,265
	<u> </u>
Depreciation	
At 1 June 2024	768
Charge for year	4,975
	<u> </u>
At 31 May 2025	5,743
	<u> </u>
Net book values	
At 31 May 2025	<u>21,522</u>
At 31 May 2024	<u>3,502</u>

Jacor Industries Limited

**Notes to the abridged financial statements
for the year ended 31 May 2025**

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5. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Loans & other borrowings</i>		
Bank loan	22,406	-
<i>Other creditors</i>		
Trade creditors	9,177	2,603
Directors' accounts	2,862	-
Accruals and deferred income	2,836	3,016
<i>Taxation creditors</i>		
Corporation tax	-	4,782
PAYE/PRSI	2,400	2,244
VAT	2,244	2,808
	41,925	15,453
 6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100

7. Accounting Periods

The current accounts are for a full year. The previous year is for a full year..

8. Approval of financial statements

The financial statements were approved by the Board on 28 December 2025 and signed on its behalf by

James Coady
Director