

**Company registration number: 760658**

**CJMCC Holdings Limited**

**Unaudited financial statements**

**for the financial year ended 30 June 2025**

# CJMCC Holdings Limited

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## **CJMCC Holdings Limited**

### **Directors and other information**

<b>Directors</b>	Jonas McCarthy Colin McCarthy
<b>Secretary</b>	Jonas McCarthy
<b>Company number</b>	760658
<b>Registered office</b>	Clogheen Industrial Park, Clonakilty, Co. Cork.
<b>Business address</b>	Clogheen Industrial Park, Clonakilty, Co. Cork.
<b>Auditor</b>	JAAD Accounting Services Ltd
<b>Accountants</b>	JAAD Accounting Services Ltd 43 Wolfe Tone Street Clonakilty, Co. Cork.
<b>Bankers</b>	Permanent TSB 40-41 Patrick Street Cork
<b>Solicitors</b>	McCarthy & Co., Building D West Cork Technology Park Clonakilty Co.Cork

**CJMCC Holdings Limited**

**Year ended 30th June 2025**

**Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 3 to 6:

- 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 judgments underlying them. They have been 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 JAAD Accounting Services Ltd the company's accounting records and provided all the information necessary for 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 30th June 2025.

On behalf of the board

**Jonas McCarthy**  
Director

**Colin McCarthy**  
Director

**Date: 22nd January 2026**

## CJMCC Holdings Limited

### Balance sheet As at 30 June 2025

	2025 €
Fixed assets	6,955,615
Current assets	<u>14,991</u>
<b>Net current assets</b>	<u>14,991</u>
<b>Total assets less current liabilities</b>	6,970,606
Accruals and deferred income	<u>(2,000)</u>
<b>Net assets</b>	<u>6,968,606</u>
<b>Capital and reserves</b>	<u><u>6,968,606</u></u>

We, as directors of CJMCC Holdings 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 352 is complied with;
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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 Companies Act 2014 relating to financial statements so far as they are applicable to the company.

We, as directors of CJMCC Holdings Limited, state that - The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

**The notes on pages 5 to 6 form part of these abridged financial statements.**

**CJMCC Holdings Limited**

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting Statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'.

These abridged financial statements were approved by the board of directors on 22nd January 2026 and signed on behalf of the board by:

**Jonas McCarthy**  
Director

**Colin McCarthy**  
Director

**The notes on pages 5 to 6 form part of these abridged financial statements.**

## **CJMCC Holdings Limited**

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

#### **1. General information**

The company's registered office is at Clogheen Industrial Park, Clonakilty, Co.Cork. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 760658.

#### **2. Accounting policies and measurement bases**

##### **Basis of preparation**

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 including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

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

##### **Financial assets**

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

##### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

##### **Investments in associates**

Investments in associates are measured initially at cost and subsequently stated at cost less accumulated impairment losses

##### **Cash at bank and on hand**

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

## CJMCC Holdings Limited

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

#### Creditors and accruals

Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract.

#### Share Capital

Ordinary shares are classified as equity.

#### 3. Appropriations of profit and loss account

	<b>2025</b>
	<b>€</b>
At the start of the financial year	-
Profit for the financial year	168,605
<b>At the end of the financial year</b>	<b>168,605</b>

#### 4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 22 January 2026.