

CERT NO. 137976

J & K MUSHROOM CASING LIMITED,

THE STILL,

ENNISCORTHY,

CO. WEXFORD.

FINANCIAL STATEMENTS

ANNEXED TO 2026 ANNUAL RETURN

J & K MUSHROOM CASING LIMITED
CERT NO. 137976

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CONTENTS

	Page
BALANCE SHEET	2
BALANCE SHEET DECLARATIONS	3
NOTES TO THE BALANCE SHEET	4

BALANCE SHEET AS AT 30TH JUNE 2025

	€	<u>30-Jun-24</u> €
<u>FIXED ASSETS</u>		
Fixed assets	24,461	24,461
Current assets	0	0
Prepayments and accrued income	0	0
	<hr/>	<hr/>
	0	0
Creditors: Amounts falling due within one year	<hr/> 1,511	<hr/> 1,511
	<hr/>	<hr/>
Net Current Assets	(1,511)	(1,511)
	<hr/>	<hr/>
Total Assets less current liabilities	22,950	22,950
Accruals & deferred income	0	0
Creditors: Amounts falling due after one year	0	0
	<hr/>	<hr/>
<u>Net assets</u>	22,950	22,950
	<hr/> <hr/>	<hr/> <hr/>
<u>Capital & Reserves</u>	22,950	22,950
	<hr/> <hr/>	<hr/> <hr/>

BALANCE SHEET DECLARATIONS

We as directors of J & K Mushroom Casing Limited state that:

The company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014;

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;

The shareholders of the company have not been served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);

I acknowledge the companies obligation 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 the 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

The company has relied upon the specific 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 16th March 2026 and signed on behalf of the board by:

Signed :

Mr. Kenneth Freeman

Notes to the Accounts for the year ended 30th June 2025

ACCOUNTING POLICIES

(a) Basis of preparation of financial statements

The full financial statements, from which these abridged financial statements have been extracted have been prepared in accordance with applicable accounting standards of FRS 105 and under the Companies Act 2014.

(b) Depreciation

Depreciation is calculated to write off Fixed Assets over their expected useful lives at the following annual rates on a straightline basis :

Fixtures & Fittings	12.50%
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(c) Stock

This has been valued at the lower of cost and net realisable value.

(d) The reporting currency used is the Euro denoted by the symbol €.

(e) Financial Statements

The financial statements have been prepared under FRS105 - Financial Reporting Standard applicable to Micro-entities regime and Companies Act 2014

1 **APPROVAL OF FINANCIAL STATEMENTS**

The Directors approved the Financial Statements on 16th March 2026.