

**Registration number 609969**

**JOS TYRES 1 Stop Company Limited**

**Abridged accounts**

**for the year ended 30th September 2025**

**JOS TYRES 1 Stop Company Limited**  
**Registration Number 609969**  
**for the year ended 30 September 2025**

**Overall Certification for Financial Statements Companies Act 2014**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

\_\_\_\_\_  
John O Shea  
**Director**

\_\_\_\_\_  
Emer Gallagher  
**Secretary**

**Date :**

# JOS TYRES 1 Stop Company Limited

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## **JOS TYRES 1 Stop Company Limited**

### **Directors and other information**

Directors	John O Shea Emer Gallagher
Secretary	Emer Gallagher
Company number	609969
Registered office	3 St Pauls Gardenvale Athlone Co. Westmeath N37T3P2
Accountants	Philip O Farrell for and on behalf of PT O Farrell & Company Chartered accountant & statutory auditor Castlemaine Street Athlone Co. Westmeath

## JOS TYRES 1 Stop Company Limited

### Abridged balance sheet as at 30 September 2025

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6		35,890		44,863
Financial assets	6		100		100
			35,990		44,963
<b>Current assets</b>					
Stocks	1	49,989		57,307	
Debtors		664,658		649,778	
Cash at bank and in hand		205,462		100,647	
		920,109		807,732	
<b>Creditors: amounts falling due within one year</b>		(137,981)		(112,742)	
<b>Net current assets</b>			782,128		694,990
<b>Net assets</b>			818,118		739,953
<b>Capital and reserves</b>					
Called up share capital	7		100		100
Profit and loss account			818,018		739,853
<b>Equity shareholders' funds</b>			818,118		739,953

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of JOS TYRES 1 Stop Company Limited, state that:

(a) the company is availing itself of audit exemption - 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 Section 358 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) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**John O Shea**

**Director**

Date: 4 February 2026

**The notes on pages 3 to 7 form an integral part of these financial statements.**

**JOS TYRES 1 Stop Company Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 September 2025**

**1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Small Exempt Company Limited for the financial year ended 30 September 2025.

JOS TYRES 1 Stop Company Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, (CRO number 609969). The Registered Office is 3 St Pauls Gardenvale Athlone which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

**Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

**Currency**

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

**2. Summary of significant Accounting policies**

**2.1. Basis of Accounting**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

**2.2. Group accounts**

In the opinion of the directors, the company and its subsidiary undertakings as a whole satisfy the qualifying conditions required to take advantage of the exemption provided by section 297 of the Companies Act 2014 to prepare group financial statements.

**2.3. Turnover policy**

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

**JOS TYRES 1 Stop Company Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 September 2025**

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**2.4. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

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

Plant and equipment	-	20% Straight Line
Motor vehicles	-	15% Straight Line

**2.5. Financial assets**

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

**2.6. Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

**2.7. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**2.8. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**JOS TYRES 1 Stop Company Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 September 2025**

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**3. Employees**

**Number of employees**

	<b>2025</b>	<b>2024</b>
The average monthly numbers of employees	8	6
	<u>8</u>	<u>6</u>

**3.1. Directors' emoluments**

Remuneration and other emoluments	152,734	106,808
Pension contributions	20,294	17,628
	<u>173,028</u>	<u>124,436</u>

**Directors and their interests in Shares of the Company**

	<b>Ordinary shares</b>	
	<b>Ordinary shares</b>	<b>Ordinary shares</b>
	<b>30/09/25</b>	<b>01/10/24</b>
John O Shea	100	100

**4. Directors' remuneration**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration and other benefits	173,028	124,436
Sums paid to third parties	3,496	3,701
	<u>176,524</u>	<u>128,137</u>

**5. Transactions with directors**

The following directors had interest free loans during the year. The movements on these loans are as follows:

John O Shea	-	5,120	-
	<u>-</u>	<u>5,120</u>	<u>-</u>

**JOS TYRES 1 Stop Company Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 September 2025**

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**6. Fixed assets**

	<b>Tangible fixed assets €</b>	<b>Financial assets €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 October 2024	97,856	100	97,956
At 30 September 2025	97,856	100	97,956
<b>Depreciation and</b>			
At 1 October 2024	52,993	-	52,993
Charge for year	8,973	-	8,973
At 30 September 2025	61,966	-	61,966
<b>Net book values</b>			
At 30 September 2025	35,890	100	35,990

	<b>Tangible fixed assets €</b>	<b>Financial assets €</b>	<b>Total €</b>
<b>Cost</b>			
At 1 October 2023	65,852	100	65,952
Additions	32,004	-	32,004
At 30 September 2024	97,856	100	97,956
<b>Depreciation and</b>			
At 1 October 2023	41,778	-	41,778
Charge for year	11,215	-	11,215
At 30 September 2024	52,993	-	52,993
<b>Net book values</b>			
At 30 September 2024	44,863	100	44,963

**6.1. Investment details**

	<b>2025 €</b>	<b>2024 €</b>
Subsidiary undertaking	100	100

**JOS TYRES 1 Stop Company Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 September 2025**

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**7. Share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised</b>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

**8. Related party transactions**

**9. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**10. Approval of financial statements**

The board of directors approved these financial statements for issue on 4 February 2026.