

Company registration number: 597064

**John Scarry Scanning Limited (Audit Exempt Company*)
Micro Companies Regime**

Unaudited abridged financial statements

for the financial year ended 30 April 2025

* John Scarry Scanning Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the micro company regime as per Section 280E of the Companies Act 2014.

John Scarry Scanning Limited

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John Scarry Scanning Limited

Directors and other information

Directors	John Scarry Anne Scarry
Company number	597064
Registered office	Chapel Road Moylough Ballinasloe Galway
Business address	Chapel Road Moylough Ballinasloe Galway
Accountants	IFAC The Mart Complex Athenry Galway
Bankers	Bank of Ireland Mountbellew Galway

John Scarry Scanning Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of John Scarry Scanning Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of John Scarry Scanning Limited for the financial year ended 30 April 2025.

Respective responsibilities of directors and accountants

As described on page the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of John Scarry Scanning Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

IFAC
Accountants

The Mart Complex
Athenry
Galway

19 March 2026

John Scarry Scanning Limited

Balance sheet As at 30 April 2025

	€	€
Fixed assets	403,570	379,802
Current assets	115,470	74,501
Creditors: amounts falling due within one year	(206,473)	(184,815)
Net current liabilities	(91,003)	(110,314)
Total assets less current liabilities	312,567	269,488
Accruals and deferred income	(6,283)	(3,641)
Net assets	306,284	265,847
Capital and reserves	306,284	265,847

We, as directors of John Scarry Scanning 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 19 March 2026 and signed on behalf of the board by:

John Scarry
Director

Anne Scarry
Director

John Scarry Scanning Limited

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Chapel Road, Moylough, Ballinasloe, Galway.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, usually on despatch of the goods, the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The charge for taxation is based on the profit for the year.

Tangible assets

Tangible fixed 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 calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Power Machinery	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

John Scarry Scanning Limited

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

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4. Appropriations of profit and loss account

	€	€
At the start of the financial year	265,847	228,665
Profit for the financial year	40,437	37,182
At the end of the financial year	<u>306,284</u>	<u>265,847</u>

John Scarry Scanning Limited

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

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	€	€
At the start of the financial year	32,438	55,595
Advances made during the financial year	51,110	48,561
Amounts repaid during the financial year	(40,763)	(71,718)
At the end of the financial year	<u>42,785</u>	<u>32,438</u>

Disclosure for each director or other person is as follows:

John Scarry

Directors Loan

	€	€
At the start of the financial year (owed by the company)	32,438	55,595
Advances made during the financial year (to the company)	51,110	48,561
Amounts repaid during the financial year (by the company)	(40,763)	(71,718)
At the end of the financial year	<u>42,785</u>	<u>32,438</u>