

Company registration number: 267155

**James Walsh (West Cork) Ltd
Trading as James Walsh (West Cork) Ltd
Unaudited abridged financial statements
for the financial year ended 30 June 2025**

James Walsh (West Cork) Ltd

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James Walsh (West Cork) Ltd

Directors and other information

Directors	Michael Walsh Marlies Walsh Seamus Walsh
Secretary	Michael Walsh
Company number	267155
Registered office	Pedlars Cross, Ballinascarthy Co. Cork.
Business address	Pedlars Cross Ballinascarthy Co. Cork
Accountants	JAAD Accounting Services Limited 43 Wolfe Tone Street, Clonakilty Co. Cork
Bankers	AIB Bank 36 Pearse Street, Clonakilty, Co. Cork

James Walsh (West Cork) Ltd

Year Ended 30 June 2025

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 3 to 5:

- 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 Limited 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

Michael Walsh
Director

Marlies Walsh
Director

Date: 9th March 2026

James Walsh (West Cork) Ltd

Balance sheet
As at 30 June 2025

	2025 €	2024 €
Fixed assets	18,244	20,336
Current assets	96,468	49,475
Creditors: amounts falling due within one year	(35,660)	(30,349)
Net current assets	60,808	19,126
Total assets less current liabilities	79,052	39,462
Creditors: amounts falling due after more than one year	(88)	(88)
Accruals and deferred income	(3,200)	(3,200)
Net assets	75,764	36,174
Capital and reserves	75,764	36,174

We, as directors of James Walsh (West Cork) Ltd 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 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 James Walsh (West Cork) Ltd, 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 the 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.

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 9th March 2026 and signed on behalf of the board by:

Michael Walsh
Director

Marlies Walsh
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

James Walsh (West Cork) Ltd

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

1. General information

The company's registered office is Pedlars Cross, Ballinascarthy Co. Cork. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 267155.

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 is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership 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.

Tangible assets

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

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:

Leased Motor Vehicles	- 20%	
Plant and machinery	- 10%	straight line
Fittings fixtures and equipment	- 15%	straight line
Motor vehicles	- 20%	reducing balance
Leased Plant and Machinery	- 10%	

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

James Walsh (West Cork) Ltd

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

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Cash at bank and on hand

Cash and 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.

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.

Accruals are presented as non-current liabilities.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	36,170	52,580
Profit/(loss) for the financial year	39,590	(16,410)
At the end of the financial year	<u>75,760</u>	<u>36,170</u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 9 March 2026.