

Company Number: 96096

J & CB Bar Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

J & CB Bar Limited
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J & CB Bar Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

JOHN BUCKLEY
Director

20 December 2025

CATHERINE BUCKLEY
Director

20 December 2025

J & CB Bar Limited

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	8	116,002	130,865
Current Assets			
Inventories	9	12,945	11,158
Cash and cash equivalents		8,413	37,864
		21,358	49,022
Payables: amounts falling due within one year	10	(73,084)	(126,097)
Net Current Liabilities		(51,726)	(77,075)
Total Assets less Current Liabilities		64,276	53,790
Payables:			
amounts falling due after more than one year	11	(4,187)	(12,744)
Net Assets		60,089	41,046
Equity			
Called up share capital presented as equity		127	127
Retained earnings		59,962	40,919
Equity attributable to owners of the company		60,089	41,046

We as Directors of J & CB Bar 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 20 December 2025 and signed on its behalf by:

JOHN BUCKLEY
Director

CATHERINE BUCKLEY
Director

J & CB Bar Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	127	33,167	33,294
Profit for the financial year	-	7,752	7,752
At 31 March 2024	127	40,919	41,046
Profit for the financial year	-	19,043	19,043
At 31 March 2025	127	59,962	60,089

J & CB Bar Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

J & CB Bar Limited is a company limited by shares incorporated in Ireland.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council. There have been no transitional adjustments made.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Revenue

Turnover represents net sales to customers and excludes Value Added Tax.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Plant and machinery	-	20% Reducing Balance
Fixtures, fittings and equipment	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Inventories

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

J & CB Bar Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Adoption of FRS 102

This is the first set of financial statements prepared by J & CB Bar Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	14,863	9,624
	<u> </u>	<u> </u>
5. Finance costs	2025	2024
	€	€
Interest	706	989
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 14, (2024 - 14).

	2025	2024
	Number	Number
Bar staff	12	12
Directors	2	2
	<u> </u>	<u> </u>
	14	14
	<u> </u>	<u> </u>

J & CB Bar Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

7. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (Note 7 (b))	<u>2,684</u>	<u>-</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>21,727</u>	<u>7,752</u>
Profit before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 12.50%	2,716	-
Effects of:		
Depreciation in excess of capital allowances for period	697	-
Utilisation of tax losses	(729)	-
Total tax charge for the financial year (Note 7 (a))	<u>2,684</u>	<u>-</u>

8. Property, plant and equipment

	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 April 2024	<u>81,275</u>	<u>48,121</u>	<u>97,730</u>	<u>227,126</u>
At 31 March 2025	<u>81,275</u>	<u>48,121</u>	<u>97,730</u>	<u>227,126</u>
Depreciation				
At 1 April 2024	-	20,602	75,659	96,261
Charge for the financial year	-	9,624	5,239	14,863
At 31 March 2025	-	30,226	80,898	111,124
Carrying amount				
At 31 March 2025	<u>81,275</u>	<u>17,895</u>	<u>16,832</u>	<u>116,002</u>
At 31 March 2024	<u>81,275</u>	<u>27,519</u>	<u>22,071</u>	<u>130,865</u>

9. Inventories

	2025 €	2024 €
Finished goods and goods for resale	<u>12,945</u>	<u>11,158</u>

The replacement cost of stock did not differ significantly from the figures shown.

J & CB Bar Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

10. Payables	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	9,263	9,262
Trade payables	12,641	6,540
Taxation	20,305	59,208
Directors' current accounts (Note 14)	29,375	47,587
Other creditors	1,500	1,500
Accruals	-	2,000
	<u>73,084</u>	<u>126,097</u>
11. Payables	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>4,187</u>	<u>12,744</u>
Loans		
Repayable in one year or less, or on demand	9,263	9,262
Repayable between one and two years	4,187	9,262
Repayable between two and five years	-	3,482
	<u>13,450</u>	<u>22,006</u>
12. Income Statement	2025	2024
	€	€
At 1 April 2024	40,919	33,167
Profit for the financial year	19,043	7,752
At 31 March 2025	<u>59,962</u>	<u>40,919</u>
13. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
14. Directors' transactions		
The following amounts are repayable to the directors:		
JOHN BUCKLEY	<u>29,375</u>	<u>47,587</u>
15. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		
16. Approval of financial statements		
The financial statements were approved and authorised for issue by the board of directors on 20 December 2025.		