

Company number 88191

Judge Brothers Limited
Abridged Accounts for the year ended
30th April 2025

Judge Brothers Limited
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Judge Brothers Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 30th April 2025

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014. 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 and 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.

Directors' declaration on unaudited financial statements

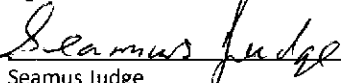
In relation to the financial statements which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available all the company's accounting records and provided all the information, books, and documents 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 April 2025.

Signed on behalf of the board



Seamus Judge
Company director



Noel Judge
Company director

31st December 2025

31st December 2025

Judge Brothers Limited
BALANCE SHEET
as at 30th April 2025

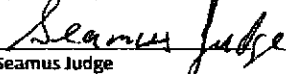
		2025	2024
	Notes	€	€
Fixed Assets			
Tangible assets	5	25,953	31,769
Current Assets			
Stocks		2,655,061	2,518,629
Cash and cash equivalents		562,053	628,692
		<u>3,217,114</u>	<u>3,147,321</u>
Creditors: Amounts falling due within one year	6	(559,368)	(586,542)
Net Current Assets		<u>2,657,746</u>	<u>2,560,779</u>
Total Assets less Current Liabilities		<u>2,683,699</u>	<u>2,592,548</u>
Creditors: Amounts falling due after more than one year	7	(1,204)	(1,204)
		<u>2,682,495</u>	<u>2,591,344</u>
Capital and Reserves			
Called up share capital presented as equity		5	5
Profit and Loss account		2,682,490	2,591,339
Shareholders' Funds		<u>2,682,495</u>	<u>2,591,344</u>


The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

We as Director of Judge Brothers 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 of 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 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 3rd October 2025 and signed on its behalf by:


Seamus Judge
Director


Noel Judge
Director

Judge Brothers Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 30th April 2025

	Share capital	Retained earnings	Total
	€	€	€
As at 1st May 2023	5	2,400,007	2,400,012
	—	—	—
Profit for the financial year		191,332	191,332
	—	—	—
As at 30th April 2024 and 1st May 2024	5	2,591,339	2,591,344
	—	—	—
Profit/loss for year		91,151	91,151
	—	—	—
As at 30th April 2025	5	2,682,490	2,682,495
	=====	=====	=====

Judge Brothers Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 30th April 2025

1. GENERAL INFORMATION

Judge Brothers Limited is a company limited by shares incorporated in the Republic of Ireland. Unit 2, Emmett Place, McAndrew's Lane, Ballina, Co. Mayo, F26 A9W4, is the registered office; 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. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

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 except for certain properties and financial instruments that are measured at re-valued 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.

Cash Flow Statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets 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 tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	12.5% straight line
Motor vehicles	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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors 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.

Taxation

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

Judge Brothers Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
For the year ended 30th April 2025

continued

Share capital of the company

Ordinary share capital

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

3.	OPERATING PROFIT	2025	2024
		€	€
	Operating profit is stated after charging:		
	Depreciation of tangible fixed assets	10,136	11,953
		=====	=====
4.	EMPLOYEES		
	The average number of employees, including directors, during the year was as follows:		
	Employees including directors	9	9
		=====	=====
5.	TANGIBLE FIXED ASSETS		
		Tangible Fixed Assets	Total
		€	€
	Cost		
	At 30th April 2025	200,507	196,187
	Depreciation		
	As at 1 st May 2024	164,418	152,465
	Charge for the year	10,136	11,953
	As at 30 th April 2025	<u>174,554</u>	<u>164,418</u>
	Net book value		
	As at 30 th April 2025	25,953	31,769
		=====	=====
	As at 30 th April 2024	31,769	42,615
		=====	=====

Judge Brothers Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

continued

6. CREDITORS	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	-
Trade creditors	535,285	527,844
Taxation	24,083	58,698
Accruals	-	-
	<u>559,368</u>	<u>586,542</u>
	=====	=====
7. CREDITORS		
Amounts falling due after more than one year		
Amounts due to credit institutions	1,204	1,204
	=====	=====
8. DIRECTORS' REMUNERATION AND TRANSACTIONS		
Remuneration	153,452	149,283
	=====	=====

9. CONTROLLING INTEREST

The company is controlled by Seamus Judge, Noel judge, John Judge, and Desmond Judge.

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year end.

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 31st December 2025.