

Company Number: 259363

JOHNSON MANUFACTURING LTD

Abridged Unaudited Financial Statements

for the financial year ended 31 August 2025

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JOHNSON MANUFACTURING LTD DIRECTORS AND OTHER INFORMATION

Directors	Mr Stanley Jackson Irene Jackson
Company Secretary	Mr Stanley Jackson
Company Number	259363
Registered Office and Business Address	Drumconlon Industrial estate Moneen Castlebar Mayo Ireland
Accountants	Michael Kelly & Co. Certified Public Accountant Spencer Street Castlebar County Mayo
Bankers	Bank of Ireland Ellison Street Castlebar County Mayo
Solicitors	Paul O'Malley & Co Market Square Castlebar County Mayo

JOHNSON MANUFACTURING LTD

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	2025	2024
	€	€
Current assets	12	12
Creditors: amounts falling due within one year	(55,481)	(55,481)
Net Current Liabilities	(55,469)	(55,469)
Total Assets less Current Liabilities	(55,469)	(55,469)
Accruals and deferred income	(90,473)	(90,473)
Net Liabilities	(145,942)	(145,942)
Capital and Reserves	(145,942)	(145,942)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of JOHNSON MANUFACTURING 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 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 12 February 2026 and signed on its behalf by:

Mr Stanley Jackson
Director

Irene Jackson
Director

JOHNSON MANUFACTURING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

JOHNSON MANUFACTURING LTD 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's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Functional Currency

The functional currency of the financial statements is the euro.

Tangible assets and depreciation

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

Land and buildings freehold	-
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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 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.

Employee benefits

The company has no employees and therefore no benefits are paid out.

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 balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

JOHNSON MANUFACTURING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. Appropriation of Income Statement	2025 €	2024 €
Loss brought forward	(907,942)	(907,942)
Loss carried forward	(907,942)	(907,942)

4. Going concern

The company's business activities together with the factors likely to affect his future development, performance and position as set out in business review on page 4 of the Financial Statements. The company has ceased to trade and disposed of the property that it owned in 2017 as part of a confidential settlement agreement with its lender namely Launcheston Property Finance Limited.

The company is also working with the Environmental Protection Agency to surrender a licence it has from this body, with the hope that once this matter is resolved that the company will probably go into liquidation.

The directors do not expect the company will have adequate resources to continue in operational existence for the foreseeable future thus the financial accounts have not been prepared on the going concern basis of accounting.

5. Contingent liabilities

A Contingent Liability exists at 31st August 2017 for the redundancy payments owed to three employees over and above the statutory amounts already paid to them. Judgements were registered during the year ended 31st August 2017 for the total amount of €59,451 which has been reflected in the accounts.

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 February 2026.