

Registration number 457568

J & M Carty's Garage Ltd

Abridged accounts

for the year ended 30/06/25

J & M Carty's Garage Ltd

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J & M Carty's Garage Ltd

Directors and other information

Directors' & Secretary's	John Carty Maureen Carty
Secretary	Maureen Carty
Company number	457568
Registered office	Carty's Garage Chapel Street Boyle Co. Roscommon
Accountants	Damien Lohan & Company Certified Public Accountants 10 Abbey Street Roscommon
Business address	Carty's Garage Chapel Street Boyle Co Roscommon
Solicitors	O'Dowd, Lyster, Forde & Company Bridge Street Boyle Co. Roscommon.

J & M Carty's Garage Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors & secretary are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors & secretary confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors & secretary are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages to 6 :

- The directors & secretary 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 & secretary confirm that they have made available to Damien Lohan & Company , , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors & secretary 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.

J & M Carty's Garage Ltd

On behalf of the board

John Carty
Director

Maureen Carty
Director

Date:

J & M Carty's Garage Ltd

**Abridged balance sheet
as at 30/06/25**

	Notes	2025		2024	
		€	€	€	€
Current assets					
Debtors		2		2	
		<u>2</u>		<u>2</u>	
Net current assets			2		2
Total assets less current liabilities			2		2
Net assets			<u>2</u>		<u>2</u>
Capital and reserves					
Called up share capital	3		2		2
Equity shareholders' funds			<u>2</u>		<u>2</u>

We as directors of J & M Carty's Garage Ltd, state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the companies Act 2014.
- The company is availing itself of the exemption on the grounds that section 358 is complied with.
- The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- The company has relied on the specified exemption contained in a S.352 Companies Act 2014: has done so on the ground 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 S.353 Companies Act 2014.

On behalf of the board:

John Carty
Director

Maureen Carty
Director

Date: 5th January 2026

The notes on pages 5 to 6 form an integral part of these financial statements.

J & M Carty's Garage Ltd

Notes to the abridged financial statements for the year ended 30/06/25

1. Statement of 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.

1.1. Basis of preparation

The unaudited statutory financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published in the UK and Ireland.

The unaudited statutory financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

2. Directors' & Secretary's and their interests

The directors & secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	30/06/25	01/07/24	30/06/25	01/07/24
John Carty	1	1	-	-
Maureen Carty	1	1	-	-

There were no changes in shareholdings between 30/06/25 and the date of signing the financial statements.

3. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of 1 each	100,000	100,000
Allotted, called up and fully paid equity		
2 Ordinary shares of 1 each	2	2

4. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

J & M Carty's Garage Ltd

**Notes to the abridged financial statements
for the year ended 30/06/25**

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5. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by

John Carty
Director

Maureen Carty
Director