

Company registration number: IE0631131

Jar Bars (Ire) Limited

Abridged financial statements

for the financial year ended 31 March 2025

Jar Bars (Ire) Limited

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Jar Bars (Ire) Limited

Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

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 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 and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

**Independent auditor's special report to Jar Bars (Ire) Limited
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 31 March 2025 on pages 6 to 10, which the directors of Jar Bars (Ire) Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

Other information

On 4 December 2025 we reported, as auditor of Jar Bars (Ire) Limited, to the members on the company's financial statements for the year ended 31 March 2025 and our report was as follows:

"Independent auditor's report to the members of Jar Bars (Ire) Limited

**Independent auditor's special report to Jar Bars (Ire) Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Jar Bars (Ire) Limited (the 'company') for the financial year ended 31 March 2025 which comprise the profit and loss account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2025 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Independent auditor's special report to Jar Bars (Ire) Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's special report to Jar Bars (Ire) Limited
pursuant to section 356 of the Companies Act 2014 (continued)**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Cummings (Senior Statutory Auditor)

For and on behalf of
Jones Peters
Chartered Accountants and Registered Auditors
6 Church Street
Banbridge
Co Down
BT34 4AA

4 December 2025

Jar Bars (Ire) Limited

**Balance sheet
As at 31 March 2025**

| | | 2025 | | 2024 | |
|---|------|-------------|-------------|-------------|-------------|
| | Note | € | € | € | € |
| Fixed assets | | | | | |
| Investment property | 4 | 2,567,987 | | 2,567,987 | |
| | | | 2,567,987 | | 2,567,987 |
| Current assets | | | | | |
| Debtors | 5 | 41,584 | | 571,911 | |
| Cash at bank and in hand | | 8,184 | | 12,070 | |
| | | 49,768 | | 583,981 | |
| Creditors: amounts falling due within one year | | | | | |
| | 6 | (1,822,316) | | (2,533,263) | |
| Net current liabilities | | | (1,772,548) | | (1,949,282) |
| Total assets less current liabilities | | | 795,439 | | 618,705 |
| Net assets | | | 795,439 | | 618,705 |
| Capital and reserves | | | | | |
| Called up share capital presented as equity | | | 100 | | 100 |
| Profit and loss account | | | 795,339 | | 618,605 |
| Shareholders funds | | | 795,439 | | 618,705 |

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

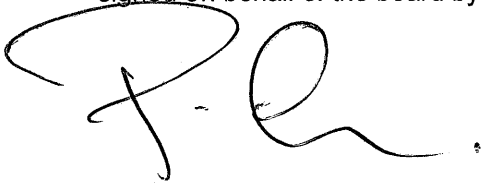
We, as directors of Jar Bars (Ire) Limited state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 8 to 10 form part of these abridged financial statements.

Jar Bars (Ire) Limited

**Balance sheet (continued)
As at 31 March 2025**

These abridged financial statements were approved by the board of directors on 4 December 2025 and signed on behalf of the board by:



**Mr Paul Camplisson
Director**



**Mr Gareth Nethercott
Director**

Company registration number: IE0631131

The notes on pages 8 to 10 form part of these abridged financial statements.

Jar Bars (Ire) Limited

Notes to the abridged financial statements Financial year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Turvey Business Park, Donabate, Dublin, K36KR70.

2. Accounting policies and measurement bases

Basis of preparation

Jar Bars (Ire) Limited is a private company limited by shares incorporated in Ireland. The address of the registered office is given in the directors and other information page on page 1 of these financial statements. The nature of the company's operations and principal activity is the leasing and operation of licensed premises.

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) 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 small for the year, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The financial statements are prepared in Euro which is the functional currency of the company and rounded to the nearest €.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Turnover

Turnover represents amounts chargeable to tenants in respect of property rental.

Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Jar Bars (Ire) Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

| | | |
|---|----------------------------|------------------|
| 3. Exceptional item | 2025 | 2024 |
| | € | € |
| Write off of connected company balance | <u>-</u> | <u>99,679</u> |
| | | |
| 4. Investments | Investment property | Total |
| | € | € |
| Cost | | |
| At 1 April 2024 and 31 March 2025 | <u>2,567,987</u> | <u>2,567,987</u> |
| Provision for diminution in value | | |
| At 1 April 2024 and 31 March 2025 | <u>-</u> | <u>-</u> |
| Carrying amount | | |
| At 31 March 2025 | <u>2,567,987</u> | <u>2,567,987</u> |
| At 31 March 2024 | <u>2,567,987</u> | <u>2,567,987</u> |
| | | |
| The directors have reviewed the valuation of the company's investment property as at 31 March 2025 and are satisfied with the carrying amount included in the financial statements. | | |
| 5. Debtors | 2025 | 2024 |
| | € | € |
| Trade debtors | 19,936 | 13,929 |
| Amounts owed by group companies | - | 553,630 |
| Amounts owed by connected companies | 17,000 | - |
| Prepayments | 4,648 | 4,352 |
| | <u>41,584</u> | <u>571,911</u> |
| | | |
| 6. Creditors: amounts falling due within one year | 2025 | 2024 |
| | € | € |
| Amounts owed to connected companies | 1,810,881 | 2,518,010 |
| Other creditors | - | - |
| Corporation tax | 3,318 | 2,138 |
| VAT | 5,617 | 4,493 |
| Accruals | 2,500 | 8,622 |
| | <u>1,822,316</u> | <u>2,533,263</u> |

Jar Bars (Ire) Limited

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

7. Controlling party

By virtue of its shareholding, JAR (Ire) Ltd, a company incorporated in Northern Ireland, is deemed to be the controlling party. The ultimate controlling party is Paul Camplisson.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 December 2025.