

**SJR Analytical Limited**  
**Abridged Financial Statements**  
**for the year ended 23 April 2025**

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Company registration number :	648705

**SJR ANALYTICAL LIMITED**

**YEAR ENDED 23 APRIL 2025**

**Director and other information**

<b>Director</b>	Seosamh Regan Mary Regan
<b>Secretary</b>	Seosamh Regan
<b>Company Number</b>	648705
<b>Registered Office</b>	Lenamore Tullinadaly Co. Galway H54KV21
<b>Business Address</b>	Lenamore Tullinadaly Co. Galway H54KV21
<b>Accountants</b>	Ashbrook Tax and Accounting Limited Oranmore Business Park, Oranmore, Co Galway.
<b>Bank</b>	AIB Shannon Town Centre Shannon Co. Clare

**SJR ANALYTICAL LIMITED  
YEAR ENDED 23 APRIL 2025**

**DIRECTORS REPORT**

The directors present their report and the financial statements for the year ended 23 April 2025.

**PRINCIPAL ACTIVITY**

The principal activity of the company is providing repair and maintenance services for chromatography, spectrometry, spectroscopy and dissolution instruments from leading manufacturers along with harmonized analytical instrument qualifications for laboratories.

**FUTURE DEVELOPMENTS**

The company has no major future development plans at present but will focus on continuing to provide the most efficient and safest service possible. Further training of staff is always a priority to ensure staff stay up to date with new equipment, safety regulations and procedures at all times.

**RESULTS AND DIVIDENDS**

The company's results are detailed in the Financial Statements.  
The directors have not declared a dividend for the year.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The directors consider that there is very limited risks and uncertainties that could materially or adversely impact the the company's future operating results. The company offers a timely and flexible service and maintains strict safety regulations, compliance and procedures.

**DIRECTORS AND SECRETARY**

The directors and secretary who held office during the year are listed on page 2.

	2025 Ordinary shares	2024 Ordinary shares
Seosamh Regan	1	1

**EVENTS SINCE THE END OF THE YEAR**

There were no significant events affecting the company since the Balance Sheet date.

**ACCOUNTING RECORDS**

The director acknowledge her responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the act, competent personnel with appropriate expertise are engaged in the finance function. The accounting records of the company are kept at the principal place of business at Lenamore, Tullinadaly, Co. Galway, H54 KV21

Seosamh Regan  
Director  
Date 09 Feb 2026

Mary Regan  
Director  
Date 09/02/2026

**SJR ANALYTICAL LIMITED**  
**YEAR ENDED 23 APRIL 2025**

**Statement of directors' responsibilities and declaration on Unaudited Financial Statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of 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 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
- 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 where required. 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.

In relation to the financial statements:

- 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 been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ashbrook Tax and Accounting Limited, the company's accounting records and provided all the information 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 23 April 2025.

Signed on behalf of the board

Seosamh Regan  
Director  
Date

*Seosamh Regan*  
09 Feb 2026

Mary Regan  
Director  
Date

*Mary Regan*  
09/02/2026

**SJR ANALYTICAL LIMITED**

**BALANCE SHEET  
AS AT 23 APRIL 2025**

		2025	2024
	Notes	€	€
<b>Fixed Assets</b>			
Tangible Assets	8	1,711	2,845
<b>Current Assets</b>			
Debtors	9	-	-
Bank & Cash		6,629	22,390
Investment		6,629	22,390
<b>Creditors : amounts falling due within one year</b>	11	33,494	34,756
<b>Net Current Assets / (Liabilities)</b>		(26,865)	(12,366)
<b>Total Assets less Current Liabilities</b>		(25,154)	(9,522)
<b>Capital and Reserves</b>			
Called up share capital	13	1	1
Profit and loss account		(25,155)	(9,523)
		(25,154)	(9,522)

We, as directors , 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) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(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 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 of the Companies Act 2014; 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.

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

Seosamh Regan  
Director  
Date

*Seosamh Regan*  
09 Feb  
2026

Mary Regan  
Director  
Date

*Mary Regan*  
09/02/2026

**SJR Analytical Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 23 APRIL 2025**

**1 Accounting Policies**

The financial statements of the company have been prepared in accordance with the Companies Act 2014 and the Financial Reporting Standard applicable to the UK and Ireland FRS 102 issued by the Financial Reporting Council.

**Basis of Accounting**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

**Going Concern**

The accounts are prepared under the going concern principle. The continued existence of the company is currently dependent on the directors continuing to advance funds in order that it may meet its obligations. Should these advances not materialise, the application of the going concern basis, on which these Financial Statements are based, may not be applicable.

**Cash flow statement**

The company meets the size criteria for a small company set by Section 350 of the Companies Act 2014 and therefore in accordance with FRS 102 : Cash flow statements, it has not prepared a cash flow statement.

**Revenue**

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

**Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost or at valuation, less accumulated depreciation. The charge for depreciation is calculated to write down cost or valuation of tangible fixed assets to their estimated residual values by equal annual instalments over their expected useful lives as follows:

Computer & Office Equipment	-	20% per annum of cost
Furniture & Equipment	-	20% per annum of cost
Storage Container	-	12.5%% per annum of cost

**Stock**

Stock is valued at the lower of cost and net realisable value. Full provision is made for damaged, deteriorated, obsolescent or unusable materials.

Net realisable value comprises the actual or estimated selling price less all further costs expected to be incurred to completion.

**Taxation**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. There is no deferred taxation.

**2 Revenue**

All turnover derives from activities in the Republic of Ireland, analysed as follows:

	€ 2025	€ 2024
Consultative Services	<u>130,519</u>	<u>138,047</u>

**3 Interest payable and similar charges**

	€ 2025	€ 2024
On bank loans, overdrafts and other loans wholly repayable within five years	<u>0</u>	<u>0</u>

**4 Taxation on profit / (loss) on ordinary activities**

	€ 2025	€ 2024
<b>Analysis of charge in period</b>		
<b>Current Tax</b>		
Corporation Tax charge	-	-
Adjustment in respect of previous periods	<u>-</u>	<u>-</u>
<b>Deferred Tax</b>	<u>-</u>	<u>-</u>

**Factors affecting tax charge for the period**

Profit / (loss) on ordinary activities before Tax

Profit / (loss) on ordinary activities before Tax multiplied by the standard rate of Corporation Tax (12.5%)

Effects of :

Depreciation for period differing from Capital allowances	-	-
Higher Tax rate on non trade Income	-	-
Adj in Tax Computation	-	-
Tax treatment of finance lease payments	-	-
Trade Losses	-	-
Corporation Tax charge	<u>-</u>	<u>-</u>

**5 The profit /(loss) before taxation was arrived at after charging**

	€ 2025	€ 2024
Auditors Remuneration	-	-
Depreciation	1,133	1,133

**6 Directors remuneration and transactions**

	€ 2025	€ 2024
Directors Salaries	<u>69,000</u>	<u>69,000</u>

**7 Staff numbers and cost**

The average number of employees (including directors ) was as follows

	2025	2024
	<u>2</u>	<u>2</u>

The aggregate payroll cost of these employees were as follows

Wages & Salaries	69,000	69,000
	<u>69,000</u>	<u>69,000</u>

