

Company registration number 337559 (Republic of Ireland)

JAMAICA COFFEE COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

JAMAICA COFFEE COMPANY LIMITED

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JAMAICA COFFEE COMPANY LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 APRIL 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 that financial year and otherwise comply with the Companies Act 2014.

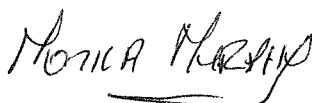
In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 director is 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 Director's Report comply with the Companies Act 2014. He is 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.

On behalf of the board

Monica Murphy
Director



22 January 2026

JAMAICA COFFEE COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Intangible assets	5		1,740		2,460
Tangible assets	6		105,161		130,745
Financial assets	7		1		1
			<u>106,902</u>		<u>133,206</u>
Current assets					
Stocks	8	12,588		6,879	
Debtors	9	10,137		17,491	
Cash at bank and in hand		29,943		2,966	
		<u>52,668</u>		<u>27,336</u>	
Creditors: amounts falling due within one year	10	<u>(433,652)</u>		<u>(480,169)</u>	
Net current liabilities			<u>(380,984)</u>		<u>(452,833)</u>
Total assets less current liabilities			<u>(274,082)</u>		<u>(319,627)</u>
Creditors: amounts falling due after more than one year	11		<u>(15,674)</u>		<u>(21,832)</u>
Net liabilities			<u>(289,756)</u>		<u>(341,459)</u>
Capital and reserves					
Called up share capital presented as equity			2		2
Revaluation reserve	12	146,092		146,092	
Profit and loss reserves	13	(435,850)		(487,553)	
Total equity			<u>(289,756)</u>		<u>(341,459)</u>

JAMAICA COFFEE COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2025

I, as director of Jamaica Coffee Company Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The director acknowledges the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act 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.

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

The financial statements were approved by the board of directors and authorised for issue on 22 January 2026 and are signed on its behalf by:

Monica Murphy
Director



JAMAICA COFFEE COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Company information

Jamaica Coffee Company Limited is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is 11/14 Fenian Street, Dublin 2 and its company registration number is 337559.

1.1 Accounting convention

These financial statements have been prepared on a going concern basis in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

1.2 Going concern

These financial statements are prepared on the going concern basis. The director has a reasonable expectation that the company will continue in operational existence for the foreseeable future. However, the director is aware of certain material uncertainties which may cause doubt on the company's ability to continue as a going concern.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.4 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	20% straight line
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1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings leasehold	5% Straight Line
Fixtures, fittings & equipment	15% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

JAMAICA COFFEE COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.6 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

1.7 Impairment of fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

1.9 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

JAMAICA COFFEE COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

1.11 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.12 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Operating profit/(loss)

	2025	2024
	€	€
Operating profit/(loss) for the year is stated after charging/(crediting):		
Depreciation of tangible fixed assets	43,004	67,204
Profit on disposal of tangible fixed assets	(8,761)	-
Amortisation of intangible assets	720	720
	<u> </u>	<u> </u>

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025	2024
	Number	Number
Total	35	37
	<u> </u>	<u> </u>

JAMAICA COFFEE COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

4 Director's remuneration

	2025 €	2024 €
Remuneration for qualifying services	40,873	41,600

5 Intangible fixed assets

	Software €
Cost	
At 1 May 2024 and 30 April 2025	3,600
Amortisation and impairment	
At 1 May 2024	1,140
Amortisation charged for the year	720
At 30 April 2025	1,860
Carrying amount	
At 30 April 2025	1,740
At 30 April 2024	2,460

6 Tangible fixed assets

	Land and buildings leasehold €	Fixtures, fittings & equipment €	Motor vehicles €	Total €
Cost				
At 1 May 2024	149,999	1,187,205	11,130	1,348,334
Additions	-	7,664	9,756	17,420
Disposals	-	-	(11,130)	(11,130)
At 30 April 2025	149,999	1,194,869	9,756	1,354,624
Depreciation and impairment				
At 1 May 2024	105,000	1,101,459	11,130	1,217,589
Depreciation charged in the year	7,500	35,341	163	43,004
Eliminated in respect of disposals	-	-	(11,130)	(11,130)
At 30 April 2025	112,500	1,136,800	163	1,249,463
Carrying amount				
At 30 April 2025	37,499	58,069	9,593	105,161
At 30 April 2024	44,999	85,746	-	130,745

JAMAICA COFFEE COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

7	Financial assets		2025	2024
			€	€
	Other investments other than loans		1	1
			<u>1</u>	<u>1</u>
8	Stocks		2025	2024
			€	€
	Finished goods and goods for resale		12,588	6,879
			<u>12,588</u>	<u>6,879</u>
9	Debtors		2025	2024
	Amounts falling due within one year:		€	€
	Other debtors		9,565	16,711
	Prepayments		572	780
			<u>10,137</u>	<u>17,491</u>
10	Creditors: amounts falling due within one year		2025	2024
		Notes	€	€
	Amounts owed to credit institutions		8,146	31,728
	Trade creditors		199,687	185,436
	Other creditors including tax and social insurance		194,867	232,420
	Accruals		30,952	30,585
			<u>433,652</u>	<u>480,169</u>
11	Creditors: amounts falling due after more than one year		2025	2024
		Notes	€	€
	Amounts owed to credit institutions		15,674	21,832
			<u>15,674</u>	<u>21,832</u>
12	Revaluation reserve		2025	2024
			€	€
	At the beginning and end of the year		146,092	146,092
			<u>146,092</u>	<u>146,092</u>

JAMAICA COFFEE COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

13 Profit and loss reserves

	2025 €	2024 €
At the beginning of the year	(487,553)	(428,830)
Adjusted balance	(487,553)	(428,830)
Profit/(loss) for the year	51,703	(58,723)
At the end of the year	<u>(435,850)</u>	<u>(487,553)</u>

14 Events after the reporting date

There have been no significant post reporting date events which require disclosure.

15 Related party transactions

The balance owing by Jamaica Coffee Company Limited to the Estate of Paul Murphy, at 30th April 2025 is €10,348(2024: €11,381 Cr).

The balance owing by Jamaica Coffee Company Limited to Monica Finn, Director, at 30th April 2025 is Cr: €19,230 (2024: €20,165 Cr).

16 Controlling party

The company is ultimately controlled by the Estate of Paul Murphy and Monica Murphy who own 100% of the issued ordinary share capital.

17 Approval of financial statements

The director approved the financial statements on 22 January 2026.