

Company Number: 768706

**Just One Supermarket Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

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## **Just One Supermarket Limited DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Lukasz Lukasiak
<b>Company Secretary</b>	Diana Lukasiak
<b>Company Number</b>	768706
<b>Registered Office and Business Address</b>	72/73 O'Connell Street, Waterford City, Waterford, X91 R8FT
<b>Accountants</b>	MSK ACCOUNTING & TAXATION LIMITED Chartered Accountants 25 Maigh Riocaird Castlegar Galway H91RX4E IE
<b>Bankers</b>	Allied Irish Banks, p.l.c 72/73 The Quay Waterford

# Just One Supermarket Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025


	2025
	€
Current assets	8,367
Creditors: amounts falling due within one year	(51,661)
<b>Net Current Liabilities</b>	<b>(43,294)</b>
<b>Total Assets less Current Liabilities</b>	<b>(43,294)</b>
<b>Net Liabilities</b>	<b>(43,294)</b>
<b>Capital and Reserves</b>	<b>(43,294)</b>

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".

I as Director of Just One Supermarket Limited, 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) I 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 Director and authorised for issue on 3/2/2026 :

Signed by:  
  
 \_\_\_\_\_  
 Lukasz Lukasiak  
 Director

# Just One Supermarket Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Just One Supermarket Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 768706. The registered office of the company is 72/73 O'Connell Street,, Waterford City, Waterford,, X91 R8FT which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 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.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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.

#### 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 financial 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.

### 3. Appropriation of Income Statement

	2025 €
Profit brought forward	-
Loss for the financial year	(43,294)
<b>Loss carried forward</b>	<b>(43,294)</b>

### 4. Going concern

The company ceased trading on 31 October 2025. As a result, the directors consider that the going-concern basis of accounting is no longer appropriate. The financial statements have therefore been prepared on a break-up basis, under which assets are stated at their estimated realisable values and liabilities at the amounts expected to be settled.

**Just One Supermarket Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**5. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**6. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 3/2/2026.