

**JUVI LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**JUVI LIMITED**

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**JUVI LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Vincent Tynan Julie Danz
<b>Company secretary</b>	Vincent Tynan
<b>Registered number</b>	576367
<b>Registered office</b>	11 Brighton Square Brighton Road Foxrock Dublin 18
<b>Accountants</b>	RBK Business Advisers Termini 3 Arkle Road Sandyford Dublin 18
<b>Bankers</b>	Allied Irish Bank 6 Terenure Road Rathgar Dublin 6

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**JUVI LIMITED**

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**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 APRIL 2025**

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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 the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland), applying Section 1A of that standard.

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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company's financial statements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

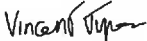
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014. 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.


**Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 4 to 17:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to RBK Business Advisers, Chartered Accountants, all 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 30 April 2025.

On behalf of the board

  
\_\_\_\_\_  
**Vincent Tynan**  
Director  
Date: 17/02/25

  
\_\_\_\_\_  
**Julie Danz**  
Director

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**JUVI LIMITED**

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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED  
FINANCIAL STATEMENTS OF JUVI LIMITED  
FOR THE YEAR ENDED 30 APRIL 2025**

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In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Juvi Limited for the year ended 30 April 2025 which comprise the Balance sheet, the Statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', applying Section 1A of that standard.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this 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 board of directors, as a body, for our work, or for this report.

**Respective Responsibilities of Directors and Accountants**

As described on page 2 the company's directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements, which give a true and fair view of the assets, liabilities and financial position of the company as at 30 April 2025 and its loss for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 358 of the Companies Act 2014.

It is our responsibility to compile the financial statements of Juvi Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope of Work**

As a firm regulated by Chartered Accountants Ireland our work will be carried out in accordance with the Miscellaneous Technical Statement M14 *Chartered Accountants' Reports on the Compilation of Financial Statements of Incorporated Entities and ISRS 4410 International Standard on Related Services – Compilation Engagements*. In carrying out this engagement we have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

You have acknowledged on the balance sheet for the year ended 30 April 2025 your duty is to ensure that the company has kept adequate accounting records and to prepare financial statements that 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 loss for such a year under the Companies Acts 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

*RBK Business Advisers*

**RBK Business Advisers**

Chartered Accountants

Termini

3 Arkle Road

Sandyford

Dublin 18

Date: 17.02.2026

**JUVI LIMITED**

**BALANCE SHEET  
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Intangible fixed assets	8	36,166	52,237
Tangible fixed assets	9	156,094	182,218
Financial assets	10	-	8,763
		<u>192,260</u>	<u>243,218</u>
<b>Current assets</b>			
Stocks	11	181,470	209,777
Debtors: amounts falling due within one year	12	81,160	90,991
Cash at bank and in hand		1,059	27,218
		<u>263,689</u>	<u>327,986</u>
Creditors: amounts falling due within one year	13	(373,324)	(359,047)
<b>Net current liabilities</b>		<u>(109,635)</u>	<u>(31,061)</u>
<b>Total assets less current liabilities</b>		<u>82,625</u>	<u>212,157</u>
Creditors: amounts falling due after more than one year	14	-	(17,159)
<b>Provisions for liabilities</b>			
Other provision		-	(7,026)
<b>Net assets</b>		<u>82,625</u>	<u>187,972</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		2	2
Other reserves		59,443	59,443
Profit and loss account		23,180	128,527
<b>Shareholders' funds</b>		<u>82,625</u>	<u>187,972</u>

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**JUVI LIMITED**

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**BALANCE SHEET (CONTINUED)  
AS AT 30 APRIL 2025**

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We, as directors of Juvu 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.

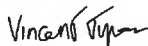
(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(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 state 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 specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the 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 Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and authorised for issue by the board:



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**Vincent Tynan**  
Director



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**Julie Danz**  
Director

Date: 17/02/26

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**JUVI LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 APRIL 2025**

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	Called up share capital €	Other reserves €	Profit and loss account €	Total equity €
<b>At 1 May 2023</b>	<b>2</b>	<b>59,443</b>	<b>191,730</b>	<b>251,175</b>
<b>Comprehensive income for the year</b>				
Loss for the year	-	-	(63,203)	(63,203)
<b>At 1 May 2024</b>	<b>2</b>	<b>59,443</b>	<b>128,527</b>	<b>187,972</b>
<b>Comprehensive income for the year</b>				
Loss for the year	-	-	(105,347)	(105,347)
<b>At 30 April 2025</b>	<b>2</b>	<b>59,443</b>	<b>23,180</b>	<b>82,625</b>

The notes on pages 7 to 17 form part of these financial statements.

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## JUVI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 1. General information

These financial statements comprising the Balance sheet, the Statement of changes in equity and the related notes constitute the individual abridged financial statements of Juvi Limited for the financial year ended 30 April 2025.

Juvi Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 576367). The Registered Office is 11 Brighton Square, Brighton Road, Foxrock, Dublin 18 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis, under the historical cost convention, unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the 'Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2014.

##### 2.2 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### 2.3 Currency

###### *(i) Functional and presentation currency*

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

###### *(ii) Transactions and balances*

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each year end foreign currency monetary items are translated using the closing rate. Non monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account. All other foreign exchange gains and losses are presented in the profit and loss account.

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**JUVI LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**2. Accounting policies (continued)**

**2.4 Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Land and buildings, motor vehicles, fixtures, fittings and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

**(ii) Depreciation**

Depreciation is provided on tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Land and buildings	-	4% straight line
Motor vehicles	-	25% straight line
Fixtures, fittings and equipment	-	15% straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

**(iii) Impairment**

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

**2.5 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

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## JUVI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Accounting policies (continued)

##### 2.6 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

##### 2.7 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

##### 2.8 Stocks

Stocks comprise goods held for resale. Stocks are stated at the lower of cost and net realisable value. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting year stocks are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the profit and loss account.

##### 2.9 Investments

Unlisted Investments are measured at cost less accumulated impairment.

##### 2.10 Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

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## JUVI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Accounting policies (continued)

##### 2.11 Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the Balance sheet.

##### 2.12 Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### 2.13 Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has a right to defer settlement of the liability for at least 12 months after the reporting date.

##### 2.14 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

##### 2.15 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

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## JUVI LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

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#### 2. Accounting policies (continued)

##### 2.16 Related party transactions

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating decisions or has joint control over the company
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

##### 2.17 Cashflow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

##### 2.18 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 3. Going concern

At the Balance Sheet date the company has net current liabilities of €109,635 and net assets of €82,625. Based on discussions held with the directors, they will not seek any repayment of the director loan account for the foreseeable future. On this basis, there is a reasonable expectation that the company will have adequate resources to continue in operational existence for a period of not less than 12 months from the date of approval of the financial statements.

Accordingly, the directors consider it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

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**JUVI LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**4. Loss on ordinary activities before taxation**

The operating loss is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	26,124	20,319
Amortisation of intangible assets	25,071	20,653
	<u>25,071</u>	<u>20,653</u>

**5. Employees**

The average monthly number of employees throughout the year was 19 (2024 - 21).

**6. Directors' remuneration**

	2025	2024
	€	€
Directors' emoluments	73,500	70,600
	<u>73,500</u>	<u>70,600</u>

**Directors' transactions**

The following amounts are payable to the directors:

	2025	2024
	€	€
Vincent Tynan	165,791	52,243
	<u>165,791</u>	<u>52,243</u>

**7. Interest payable and similar expenses**

	2025	2024
	€	€
Interest payable to credit institutions	(8,401)	11,579
Revenue interest	2,036	-
	<u>(6,365)</u>	<u>11,579</u>

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JUVI LIMITED

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025

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8. Intangible assets

	Website €
<b>Cost</b>	
At 1 May 2024	106,347
Additions	9,000
At 30 April 2025	<u>115,347</u>
<b>Amortisation</b>	
At 1 May 2024	54,110
Charge for the year on owned assets	25,071
At 30 April 2025	<u>79,181</u>
<b>Net book value</b>	
At 30 April 2025	<u>36,166</u>
At 30 April 2024	<u>52,237</u>

**JUVI LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**9. Tangible fixed assets**

	Land and buildings €	Motor vehicles €	Fixtures, fittings & equipment €	Total €
<b>Cost or valuation</b>				
At 1 May 2024	91,875	51,545	163,084	306,504
At 30 April 2025	<u>91,875</u>	<u>51,545</u>	<u>163,084</u>	<u>306,504</u>
<b>Depreciation</b>				
At 1 May 2024	11,025	51,545	61,717	124,287
Charge for the year on owned assets	3,675	-	22,449	26,124
At 30 April 2025	<u>14,700</u>	<u>51,545</u>	<u>84,166</u>	<u>150,411</u>
<b>Net book value</b>				
At 30 April 2025	<u>77,175</u>	<u>-</u>	<u>78,918</u>	<u>156,093</u>
At 30 April 2024	<u>80,850</u>	<u>-</u>	<u>101,368</u>	<u>182,218</u>

**JUVI LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**10. Financial assets**

	<b>Other investments €</b>
<b>Cost or valuation</b>	
At 1 May 2024	8,763
At 30 April 2025	8,763
<b>Impairment</b>	
Charge for the period	8,763
At 30 April 2025	8,763
<b>Net book value</b>	
At 30 April 2025	-
At 30 April 2024	8,763

Other investments relate to an investment made by the company in an unlisted entity where less than a significant influence is held.

**11. Stocks**

	<b>2025 €</b>	<b>2024 €</b>
Finished goods and goods for resale	181,470	209,777
	181,470	209,777

**JUVI LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**12. Debtors: Amounts falling due within one year**

	2025 €	2024 €
Trade debtors	78,357	84,133
Corporation tax repayable	-	3,235
Prepayments	2,803	3,623
	<b>81,160</b>	<b>90,991</b>
	<b>81,160</b>	<b>90,991</b>

**13. Creditors: Amounts falling due within one year**

	2025 €	2024 €
Overdrafts owed to credit institutions	24,474	29,352
Loans owed to credit institutions	12,048	34,701
Trade creditors	136,979	157,106
Taxation and social insurance	27,032	75,646
Director loan account	165,791	52,243
Accruals	7,000	9,999
	<b>373,324</b>	<b>359,047</b>
	<b>373,324</b>	<b>359,047</b>

Directors loans are unsecured, interest free and payable on demand.

**14. Creditors: Amounts falling due after more than one year**

	2025 €	2024 €
Loans owed to credit institutions	-	17,159
	-	17,159
	-	17,159

**15. Provisions for liabilities: other provisions**

	2025 €	2024 €
Government grants received	-	7,026
	-	7,026
	-	7,026

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**JUVI LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

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**16. Contingent liabilities**

The directors are not aware of the existence of any contingent liabilities at 30 April 2025.

**17. Capital commitments**

There were no capital commitments at the year ended 30 April 2025.

**18. Related party transactions**

An amount of €165,791 (2024: €52,243) is payable by the company to the directors at the year end.

There were no other related party transactions during the year other than those disclosed in notes 6 and 13.

**19. Post balance sheet events**

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

**20. Controlling party**

No one party is considered to have a controlling interest in the company.

**21. Approval of financial statements**

The board of directors approved these financial statements for issue on

17/02/26.