

JZ Consultancy Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

JZ Consultancy Limited
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JZ Consultancy Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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" applying Section 1A of that Standard, 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 for the company 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, 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

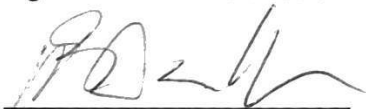
In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 o'donnell+co, (chartered accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

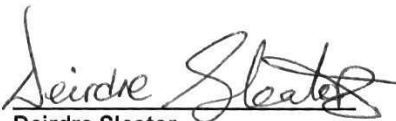
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board



Keith O'Donnell
Director

Date: 6/4/26



Deirdre Sleator
Director

Date: 6/4/2026

JZ Consultancy Limited
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

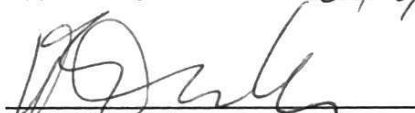
	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	15,843	28,697
Financial assets	7	112,413	110,289
Non-Current Assets		128,256	138,986
Current Assets			
Debtors	8	13,471	14,555
Cash and cash equivalents		639,580	543,107
		653,051	557,662
Creditors: amounts falling due within one year	9	(20,710)	(8,514)
Net Current Assets		632,341	549,148
Total Assets less Current Liabilities		760,597	688,134
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		760,497	688,034
Equity attributable to owners of the company		760,597	688,134

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

We as Directors of JZ Consultancy 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) 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 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. 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 small companies' regime.

Approved by the board on 6/4/26 and signed on its behalf by:


Keith O'Donnell
Director


Deirdre Sleator
Director

JZ Consultancy Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	635,660	635,660
Profit for the financial year	-	52,474	52,474
At 31 December 2024	100	688,034	688,134
Profit for the financial year	-	72,463	72,463
At 31 December 2025	100	760,497	760,597

JZ Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

JZ Consultancy Limited is a company limited by shares incorporated in Ireland 4th Floor Riverpoint, Lower Mallon Street, Limerick, V94 W0AA, Republic of Ireland is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Office & IT equipment	-	33% Straight line
Office furnishings	-	20% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Financial assets

Investments held as fixed assets are stated at market value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

JZ Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	12,854	12,853
Loss/(profit) on foreign currencies	31,940	(21,200)
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Investment income	7,224	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Directors	2	2
Employees	1	2
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

JZ Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Property, plant and equipment

	Office & IT equipment	Office furnishings	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	5,291	6,434	54,961	66,686
At 31 December 2025	5,291	6,434	54,961	66,686
Depreciation				
At 1 January 2025	3,661	4,100	30,228	37,989
Charge for the financial year	1,001	860	10,993	12,854
At 31 December 2025	4,662	4,960	41,221	50,843
Net book value				
At 31 December 2025	629	1,474	13,740	15,843
At 31 December 2024	1,630	2,334	24,733	28,697

7. Financial fixed assets

	Other unlisted investments	Total
	€	€
Investments		
Cost or Valuation		
At 1 January 2025	110,289	110,289
Movement in revaluation reserves	2,124	2,124
At 31 December 2025	112,413	112,413
Net book value		
At 31 December 2025	112,413	112,413
At 31 December 2024	110,289	110,289

8. Debtors

	2025	2024
	€	€
Trade debtors	10,179	4,945
Other debtors	3,292	-
Taxation and social welfare	-	9,610
	13,471	14,555

9. Creditors**Amounts falling due within one year**

	2025	2024
	€	€
Amounts owed to credit institutions	10,797	3,515
Taxation and social welfare	6,225	1,436
Directors' current accounts (Note 12)	282	318
Accruals	3,406	3,245
	20,710	8,514

JZ Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Income Statement

	2025 €	2024 €
At 1 January 2025	688,034	635,560
Profit for the financial year	72,463	52,474
At 31 December 2025	<u>760,497</u>	<u>688,034</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	142,711	131,955
Pension contributions	33,781	93,781
	<u>176,492</u>	<u>225,736</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Keith O'Donnell	<u>282</u>	<u>318</u>

13. Events After the End of the Reporting Period

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

6.4.2026