

**JJM ADVERTISING LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

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**for the financial year ended 31 October 2025**

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JJM ADVERTISING LIMITED

**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 October 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director 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" issued by the Financial Reporting Council. Under company law, the director 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 director is 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.

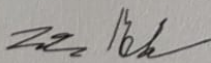
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy 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 and related notes:

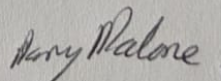
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or 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 31/10/2025.

Approved by the Board of Directors and signed on its behalf by:



Jason Malone  
Director

28 January 2026



Mary Malone  
Director

**JJM ADVERTISING LIMITED**  
**BALANCE SHEET**  
for the financial year ended 31 October 2025

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	6	1,545	1,870
		<b>1,545</b>	<b>1,870</b>
<b>Current assets</b>			
Debtors	7	2,682	9,616
Cash at bank and in hand	8	134,678	161,350
		<b>137,360</b>	<b>170,966</b>
Creditors: amounts falling due within one year	9	(15,589)	(3,500)
<b>Net current assets</b>		<b>121,771</b>	<b>167,466</b>
<b>Total assets less current liabilities</b>		<b>123,316</b>	<b>169,336</b>
<b>Net assets</b>		<b>123,316</b>	<b>169,336</b>
<b>Capital and reserves</b>			
Called-up share capital	10	1,000	1,000
Profit and loss account		122,316	168,336
<b>Total shareholder's funds</b>		<b>123,316</b>	<b>169,336</b>

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' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

JJM ADVERTISING LIMITED

BALANCE SHEET (continued)

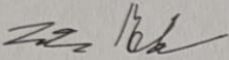
for the financial year ended 31 October 2025

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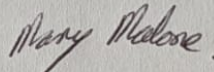
We, as directors of JJM Advertising Limited state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of JJM Advertising Limited (registered number: 552113) were approved and authorised for issue by the Board of Directors on 28 January 2026. They were signed on its behalf by:



Jason Malone  
Director



Mary Malone  
Director

JJM ADVERTISING LIMITED

STATEMENT OF CHANGES IN EQUITY  
for the financial year ended 31 October 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
<b>At 01 November 2023</b>	<b>1,000</b>	<b>270,940</b>	<b>271,940</b>
Loss for the financial year	0	(52,605)	(52,605)
<b>Total comprehensive loss</b>	<b>0</b>	<b>(52,605)</b>	<b>(52,605)</b>
Dividends paid on equity shares (note 5)	0	(50,000)	(50,000)
<b>At 31 October 2024</b>	<b>1,000</b>	<b>168,336</b>	<b>169,336</b>
<b>At 01 November 2024</b>	<b>1,000</b>	<b>168,336</b>	<b>169,336</b>
Profit for the financial year	0	78,982	78,982
<b>Total comprehensive income</b>	<b>0</b>	<b>78,982</b>	<b>78,982</b>
Dividends paid on equity shares (note 5)	0	(125,000)	(125,000)
<b>At 31 October 2025</b>	<b>1,000</b>	<b>122,316</b>	<b>123,316</b>

## JJM ADVERTISING LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

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#### 1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

##### General information and basis of accounting

JJM Advertising Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014 and its company registration number is 552113. The address of the registered office is 1 Riverwood View, Castleknock, Dublin 15, D15Y3V1, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of JJM Advertising Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

##### Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

##### Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

##### 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.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.



**JJM ADVERTISING LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 31 October 2025**

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**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.

**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 creditors: amounts falling due within one year.

**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.

**Ordinary share capital**

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

**Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**2. Employees**

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including directors	2	2

**3. Operating profit/(loss) and profit/(loss) on ordinary activities before taxation**

Operating profit/(loss) and profit/(loss) on ordinary activities before taxation is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Depreciation of tangible fixed assets (note 6)	324	329
Foreign exchange losses	6,491	6,387

JJM ADVERTISING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 31 October 2025

**4. Directors' remuneration**

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	91,333	41,667

**5. Dividends on equity shares**

	2025	2024
	€	€
Amounts recognised as distributions to equity holders in the financial year:		
Final dividend for the financial year ended 31 October 2025 of €125.00 (2024: €50.00) per ordinary share	125,000	50,000

**6. Tangible assets**

	Office equipment	Total
	€	€
<b>Cost</b>		
At 01 November 2024	3,768	3,768
<b>At 31 October 2025</b>	<b>3,768</b>	<b>3,768</b>
<b>Accumulated depreciation</b>		
At 01 November 2024	1,898	1,898
Charge for the financial year	324	324
<b>At 31 October 2025</b>	<b>2,223</b>	<b>2,223</b>
<b>Net book value</b>		
<b>At 31 October 2025</b>	<b>1,545</b>	<b>1,545</b>
At 31 October 2024	1,870	1,870

**7. Debtors**

	2025	2024
	€	€
VAT recoverable	2,682	2,008
Corporation tax	0	7,608
	<b>2,682</b>	<b>9,616</b>

JJM ADVERTISING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)  
for the financial year ended 31 October 2025

**8. Cash and cash equivalents**

	2025	2024
	€	€
Cash at bank and in hand	134,678	161,350

**9. Creditors: amounts falling due within one year**

	2025	2024
	€	€
Amounts owed to directors (note 11)	2,908	0
Taxation and social security	11,764	613
Other creditors	917	2,887
	<b>15,589</b>	<b>3,500</b>

**10. Called-up share capital**

	2025	2024
	€	€
<b>Allotted, called-up and fully-paid</b>		
1,000 Ordinary shares of €1.00 each	1,000	1,000

**11. Related party transactions**

**Transactions with the entity's directors (or members of its governing body)**

*Amounts owed to directors*

	2025	2024
	€	€
Jason Malone	2,908	0

**12. Events after the Balance Sheet date**

There have been no significant events affecting the Company since the balance sheet date.