

Company Number: 382398

JFDI Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

JFDI Services Limited
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JFDI Services 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 Balance Sheet, the Reconciliation of Shareholders' Funds 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 MGI Ryan, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

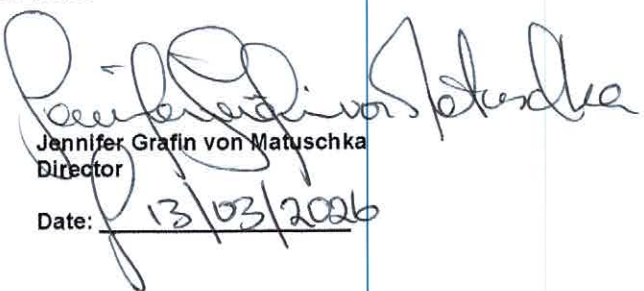
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board


Philipp Graf von Matuschka
Director

Date:

10/3/26


Jennifer Graf von Matuschka
Director

Date:

13/03/2026

JFDI Services Limited
BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets		-	(1)
Tangible assets	6	39,753	28,438
Fixed Assets		39,753	28,437
Current Assets			
Debtors	7	7,679	23,008
Cash and cash equivalents		9,916	87,506
		17,595	110,514
Creditors: amounts falling due within one year	8	(9,473)	(12,473)
Net Current Assets		8,122	98,041
Total Assets less Current Liabilities		47,875	126,478
Capital and Reserves			
Called up share capital presented as equity	10	2,500	2,500
Retained earnings		45,375	123,978
Equity attributable to owners of the company		47,875	126,478


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 JFDI Services Limited, state that -

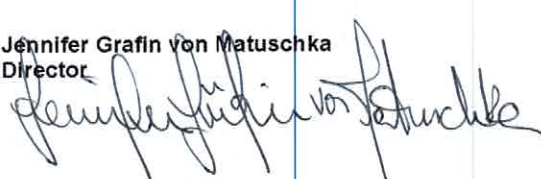
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served 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 10/3/26 and signed on its behalf by:

Philipp Graf von Matuschka
 Director



Jennifer Graf von Matuschka
 Director



JFDI Services Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	2,500	92,607	95,107
Profit for the financial year	-	31,371	31,371
At 31 December 2024	2,500	123,978	126,478
Loss for the financial year	-	(78,603)	(78,603)
At 31 December 2025	2,500	45,375	47,875

JFDI Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

JFDI Services Limited is a company limited by shares incorporated in Ireland. Donard Demesne, Donard, Co. Wicklow is the registered office, which is also the principal place of business of the company. The principal activity of the company is the development and sale of online bookkeeping software and project management consultancy. 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. 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.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% 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.

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.

Cash and cash equivalents

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 Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors 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.

JFDI Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 Balance Sheet date.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland & the USA, and is derived from the principal activity of the development and sale of online bookkeeping software and project management consulting.

4. Operating (loss)/profit

	2025 €	2024 €
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	6,856	6,753
Loss on disposal of intangible fixed assets	5,622	1,271
	<u>6,856</u>	<u>6,753</u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Management	2	2
	<u>2</u>	<u>2</u>

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation			
At 1 January 2025	22,588	24,850	47,438
Additions	300	38,995	39,295
Disposals	-	(24,850)	(24,850)
At 31 December 2025	<u>22,888</u>	<u>38,995</u>	<u>61,883</u>
Depreciation			
At 1 January 2025	16,100	2,900	19,000
Charge for the financial year	1,479	7,449	8,928
On disposals	-	(5,798)	(5,798)
At 31 December 2025	<u>17,579</u>	<u>4,551</u>	<u>22,130</u>
Net book value			
At 31 December 2025	<u>5,309</u>	<u>34,444</u>	<u>39,753</u>
At 31 December 2024	<u>6,488</u>	<u>21,950</u>	<u>28,438</u>

7. Debtors

	2025 €	2024 €
Trade debtors	7,675	23,004
Prepayments	4	4
	<u>7,679</u>	<u>23,008</u>

continued

JFDI Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Creditors			2025	2024
Amounts falling due within one year			€	€
Trade creditors			509	1,300
Taxation			6,609	8,653
Directors' current accounts (Note 12)			20	-
Accruals			2,335	2,520
			9,473	12,473
9. Taxation			2025	2024
			€	€
Creditors:				
VAT			4,958	7,460
PAYE			1,651	1,193
			6,609	8,653
10. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 1	75,000	€1.00 each	75,000	75,000
B Ordinary Shares	5,000	€1.00 each	5,000	5,000
C Ordinary Shares	5,000	€1.00 each	5,000	5,000
D Ordinary Shares	5,000	€1.00 each	5,000	5,000
E Ordinary Shares	5,000	€1.00 each	5,000	5,000
F Ordinary Shares	5,000	€1.00 each	5,000	5,000
			100,000	100,000
Allotted, called up and fully paid				
Ordinary Shares Class 1	1,000	€1.00 each	1,000	1,000
B Ordinary Shares	300	€1.00 each	300	300
C Ordinary Shares	300	€1.00 each	300	300
D Ordinary Shares	300	€1.00 each	300	300
E Ordinary Shares	300	€1.00 each	300	300
F Ordinary Shares	300	€1.00 each	300	300
			2,500	2,500

The Ordinary Share Class 1 holders have voting rights while shareholders of Ordinary Share Class B through F are non voting dividend only shares.

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Philipp Graf von Matuschka	Ordinary Shares Class 1	500	500
Jennifer Graf von Matuschka	Ordinary Shares Class 1	500	500
		1,000	1,000

JFDI Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. Income Statement

	2025 €	2024 €
At 1 January 2025	123,978	92,607
(Loss)/profit for the financial year	(78,603)	31,371
At 31 December 2025	45,375	123,978

12. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	94,650	108,000
Pension contributions	75,000	15,000
	169,650	123,000

The following amounts are repayable to the directors:

	2025 €	2024 €
Philipp Graf von Matuschka	20	-

13. Related party transactions

Philipp Graf von Matuschka is a director of Augusta Asset Management Limited and JFDI Services Limited. JFDI Services Limited issued sales invoices during the year to Augusta Asset Management Limited for €4,450.00 (2024- €922.50). The balance due from Augusta Asset Management Limited at 31 December 2025 was €nil, (2024: €nil).

14. Approval of financial statements

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

