

JLD Access Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

JLD Access Ltd
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JLD Access Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Khristian Harris
Director

19 March 2026

JLD Access Ltd
BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>628,759</u>	<u>532,007</u>
Current Assets			
Debtors	7	190,948	106,310
Cash and cash equivalents		<u>309,775</u>	<u>184,203</u>
		<u>500,723</u>	<u>290,513</u>
Creditors: amounts falling due within one year	8	<u>(116,712)</u>	<u>(141,693)</u>
Net Current Assets		<u>384,011</u>	<u>148,820</u>
Total Assets less Current Liabilities		<u>1,012,770</u>	<u>680,827</u>
Creditors:			
amounts falling due after more than one year	9	<u>(81,841)</u>	<u>(76,845)</u>
Net Assets		<u><u>930,929</u></u>	<u><u>603,982</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>930,829</u>	<u>603,882</u>
Equity attributable to owners of the company		<u><u>930,929</u></u>	<u><u>603,982</u></u>

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.

I as Director of JLD Access Ltd, 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. 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 19 March 2026 and signed on its behalf by:

Khristian Harris
Director

JLD Access Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	485,112	485,212
Profit for the financial year	-	118,770	118,770
At 31 December 2024	100	603,882	603,982
Profit for the financial year	-	326,947	326,947
At 31 December 2025	100	930,829	930,929

JLD Access Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

JLD Access Ltd is a company limited by shares incorporated in Ireland. 35 Castle Abbey, Trim, Co. Meath is the registered office, 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'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 goods supplied by the company, exclusive of trade discounts and value added tax.

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:

Land and buildings freehold	-	4% Straight line
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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

JLD Access Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 Balance Sheet date.

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:				
Depreciation of tangible assets		141,593	111,358	
(Profit)/loss on disposal of tangible assets		-	27,288	
		<u><u> </u></u>	<u><u> </u></u>	
4. Interest payable and similar expenses		2025	2024	
		€	€	
Interest		9,885	10,903	
		<u><u> </u></u>	<u><u> </u></u>	
5. Employees				
	The average monthly number of employees, including director, during the financial year was 13, (2024 - 11).			
6. Tangible assets				
	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	199,235	459,397	301,781	960,413
Additions	21,235	124,610	92,500	238,345
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	220,470	584,007	394,281	1,198,758
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 January 2025	1,956	237,926	188,524	428,406
Charge for the financial year	1,827	70,611	69,155	141,593
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	3,783	308,537	257,679	569,999
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 31 December 2025	216,687	275,470	136,602	628,759
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	197,279	221,471	113,257	532,007
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
7. Debtors		2025	2024	
		€	€	
Trade debtors		109,053	70,504	
Director's current account		21,254	-	
Taxation		15,926	7,101	
Prepayments		44,715	28,705	
		<u><u> </u></u>	<u><u> </u></u>	
		190,948	106,310	
		<u><u> </u></u>	<u><u> </u></u>	

JLD Access Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	22,314
Net obligations under finance leases and hire purchase contracts	53,758	41,009
Trade creditors	9,100	46,074
Taxation	49,873	26,515
Accruals	3,981	5,781
	<u>116,712</u>	<u>141,693</u>
	<u><u>116,712</u></u>	<u><u>141,693</u></u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	81,841	76,845
	<u>81,841</u>	<u>76,845</u>
	<u><u>81,841</u></u>	<u><u>76,845</u></u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	53,758	41,009
Repayable between one and five years	81,841	76,845
	<u>135,599</u>	<u>117,854</u>
	<u><u>135,599</u></u>	<u><u>117,854</u></u>
10. Income Statement	2025	2024
	€	€
At 1 January 2025	603,882	485,112
Profit for the financial year	326,947	118,770
	<u>930,829</u>	<u>603,882</u>
	<u><u>930,829</u></u>	<u><u>603,882</u></u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
12. Director's remuneration	2025	2024
	€	€
Remuneration	72,778	73,400
Pension contributions	44,367	26,280
	<u>117,145</u>	<u>99,680</u>
	<u><u>117,145</u></u>	<u><u>99,680</u></u>
13. Post-Balance Sheet Events		
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 on 19 March 2026.		