

Abridged Financial Statements

Newsrail Jervis Limited

For the financial year ended 28 February 2025

Company Information

Directors

Tony Flanagan (resigned 5 September 2025)
David Power (resigned 5 September 2025)
Jonathan Kirwan (appointed 5 September 2025)
Anthony Murphy (appointed 5 September 2025)

Company secretary

Tony Flanagan (Resigned 5th September 2025)
Jonathan Kirwan (Appointed 5th September 2025)

Registered number

696086

Registered office

13-18 City Quay
Dublin 2

Accountants

Grant Thornton Business Advisory Services Limited
Chartered Accountants
13 - 18 City Quay
Dublin 2

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Independent Accountant's Report to the board of directors on the unaudited financial statements of Newsrail Jervis Limited for the financial year ended 28 February 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Newsrail Jervis Limited for the financial year ended 28 February 2025, which comprise the Statement of comprehensive income, the Statement of financial position, the Statement of changes in equity and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

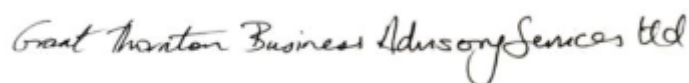
The financial statements have been prepared on the basis set out in the notes to the financial statements.

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

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 28 February 2025 and you have acknowledged on the Statement of financial position as at 28 February 2025 your duty to ensure that Newsrail Jervis Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Newsrail Jervis Limited is exempt from the statutory audit requirement for the financial year ended 28 February 2025.

We have not been instructed to carry out an audit or review the financial statements of Newsrail Jervis Limited. For this reason, we have not verified the 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 statutory financial statements.



Grant Thornton Business Advisory Services Limited

Chartered Accountants
13 - 18 City Quay
Dublin 2

Date: 16 January 2026

Abridged statement of financial position

As at 28 February 2025

	28 February 2025 €	29 February 2024 €
Current assets		
Debtors: amounts falling due within one year	100	100
Net assets	<u>100</u>	<u>100</u>
Capital and reserves		
Called up share capital presented as equity	<u>100</u>	<u>100</u>
Shareholders' funds	<u><u>100</u></u>	<u><u>100</u></u>

We, as directors of Newsrail Jervis Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 financial 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.
- (f) 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.

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

Jonathan Kirwan
Director

Anthony Murphy
Director

Date:

The notes on pages 4 to 5 form part of these financial statements.

Statement of changes in equity

For the financial year ended 28 February 2025

	Called up share capital	Total equity
	€	€
At 1 March 2024	100	100
At 28 February 2025	100	100

Statement of changes in equity

For the financial year ended 29 February 2024

	Called up share capital	Total equity
	€	€
At 1 March 2023	100	100
At 29 February 2024	100	100

The notes on pages 4 to 5 form part of these financial statements.

Notes to the abridged financial statements

For the financial year ended 28 February 2025

1. General information

Newsrail Jervis Limited is a Company incorporated in the Republic of Ireland with a registered office at 13-18 City Quay, Dublin 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements for the current financial year, no judgments or estimations about the recognition and measurement of assets, liabilities, income and expenses were necessary.

Notes to the abridged financial statements

For the financial year ended 28 February 2025

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

5. Debtors

	28 February 2025 €	29 February 2024 €
Other debtors	100	100

6. Share capital

	28 February 2025 €	29 February 2024 €
Authorised		
100,000 Ordinary shares of €1.00 each	100,000	100,000
Allotted, called up and fully paid		
100 Ordinary shares of €1.00 each	100	100

7. Related party transactions

The Company was under the control of Mr Tony Flanagan and Mr David Power throughout the financial year.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 16 January 2026