

**Jesbell Limited**  
**Abridged Unaudited Financial Statements**  
**for the year ended 31 October 2025**

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**STATEMENT OF FINANCIAL POSITION**

as at 31st October 2025

	2025 €	2024 €
<b>Fixed Assets</b>	-	-
<b>Current assets</b>	<b>109,628</b>	82,834
<b>Creditors: amounts falling due within one year</b>	<b>(57,122)</b>	(40,022)
<b>Net Current Assets</b>	<u><b>52,506</b></u>	<u>42,812</u>
<b>Total Assets less Current Liabilities</b>	<u><b>52,506</b></u>	<u>42,812</u>
<b>Net Assets</b>	<u><b>52,506</b></u>	<u>42,812</u>
<b>Capital and Reserves</b>	<u><b>52,506</b></u>	<u>42,812</u>

We, as directors of Jesbell 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 Period and of its profit or loss for such a period and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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.

**Approved by the Board of Director and authorised for issue on 22nd February 2026:**

**Tom Relihan**

**Director**

**Rob Relihan**

**Director**

**The notes on pages 5 to 7 form part of these abridged financial statements**

### Jesbell Limited Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 period. Under the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 and enable the financial statements to be audited. 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.

Tom Relihan  
Director

Robert Relihan  
Secretary

22/02/2026

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 October 2025

## 1. General Information

Jesbell Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 518217. The registered office of the company is 49 Watson Avenue, Killiney, Co Dublin. 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.

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the company

### Taxation

The taxation expense represents the aggregate amount of current and deferred tax in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Motor Vehicles: 20% straight line

### 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.

### 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.

### Leased Assets

Where applicable, operating lease rentals are charged to the profit and loss account on a straight line basis over the term of the lease.

### Share capital of the company Ordinary share capital

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

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the year ended 31 October 2025

<b>3. Tax On Profits</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Major Components of tax expenditure</b>		
<b>Current Tax</b>	1,112	414
<b>Irish Current tax expense</b>	<u>-</u>	<u>-</u>
<b>Total Irish current tax</b>	<u><u>1,112</u></u>	<u><u>414</u></u>

The company has availed of accelerated wear and tear allowances available for “short-term hire” cars under section 286 TCA 1997, affecting the corporation tax charge on profits in 2025 (and 2024).

<b>4. Appropriation of Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
Profit brought forward	42,712	42,584
Profit/(loss) for the financial year	9,694	128
<b>Retained profit carried forward</b>	<u><u>52,406</u></u>	<u><u>42,712</u></u>

  

<b>5. Cash &amp; Cash Equivalents</b>	<b>2025</b>	<b>2024</b>
	€	€
Cash at bank	<u>103,128</u>	<u>82,834</u>

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS continued**

for the year ended 31 October 2025

<b>6. Creditors: amount falling due in one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade Creditors	-	-
Taxation	798	594
Amounts owed to Directors	56,323	28,427
Accruals	-	11,000
	<u>57,122</u>	<u>40,022</u>
<b>7. Creditors: amount falling due after one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Long term creditors	-	-
	<u>-</u>	<u>-</u>
<b>8. Share Capital</b>	<b>2025</b>	<b>2024</b>
	€	€
<b><u>Authorised Share Capital</u></b>		
Ordinary Share of €1	<u>1,000,000</u>	<u>1,000,000</u>
<b><u>Issued Share Capital and Share Movement</u></b>		
Share Capital:		
At 1 st January	100	100
Issue of Shares	-	-
At 31st December	<u>100</u>	<u>100</u>
<b>9. Events after the end of the reporting period</b>		
No significant events have occurred since the year end		
<b>10. Approval of financial statements</b>		

The board of directors approved these abridged financial statements on 22nd February 2026.