

Registration Number 405104

JTM FILMS LIMITED
ABRIDGED ACCOUNTS
FOR THE YEAR ENDED 30TH APRIL 2025

JTM FILMS LIMITED

**STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2025**

General Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2016 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to the financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and hence to prevent and to detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 8 to 16:

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 Mr. Michael Griffin, t/a Accountancy & Business Solutions, the company's accounting records and provided all the information necessary for the completion 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 year ended 30th April 2025.

On behalf of the board

James Mather

Katie Pruitt

Director

Director

Date: 02nd March 2026

JTM FILMS LIMITED
BALANCE SHEET AS AT 30TH APRIL 2025

| | NOTES | 2025 € |
|--|-------|-----------|
| FIXED ASSETS | | 98,561 |
| CURRENT ASSETS | | |
| Stock | | - |
| Debtors and prepayments | | 5,870 |
| Cash and bank balances | | 5,341 |
| | | 11,211 |
| Creditors (Amounts payable within one year) | | 12,931 |
| | | (1,720) |
| NET CURRENT ASSETS | | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 96,841 |
| Creditors (Amounts payable beyond one year) | | 23,617 |
| Net Assets | | 73,224 |
| <u>FINANCED BY:</u> | | |
| Capital and Reserves | | |
| Called up share capital | 3 | 100 |
| Revenue Reserves | | 73,124 |
| Equity shareholder funds | | 73,224 |

JTM FILMS LIMITED

BALANCE SHEET AS AT 30TH APRIL 2025 continued

We, as directors of JTM Films 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) 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,

(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.

On behalf of the Board

James Mather

Katie Pruitt

Director

Director

Date: 02nd March 2026

JTM FILMS LIMITED
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30th APRIL 2025

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.

Historical Cost Convention

The financial statements are prepared under the historical cost convention and comply with the financial reporting standards of the Accounting Standards Board, as promulgated by The Institute of Certified Public Accountants in Ireland.

Turnover

The turnover represents the total invoice value, excluding Value Added Tax of sales made during the period.

Tangible Assets

Tangible assets are shown at cost less accumulated depreciation.

Depreciation is calculated by reference to the original cost to write down the asset over its estimated useful life at the following annual rates:

| | |
|------------------|---------------------|
| Camera Equipment | 12.5% Straight Line |
| Motor Vehicle | 15% Straight Line |

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the difference between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessment in periods different from those in which they are recognised in the financial statements.

Pension

Pension benefits for employees are met by payments to a defined contribution pension scheme. Contributions are charged to the profit and loss account in the year in which they fall due. The assets of this scheme are held in an independent administered fund from those of the company.

Stocks

Stocks are stated at the lower of cost and net realisable value. In the case of finished goods and work in progress cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

JTM FILMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

| | |
|---------------------------|-------------|
| 1. TAXATION | 2025 |
| Based on results for year | - |
| | ===== |

The average rate of corporation tax during 2025 was 0%.

2. CONTROLLING PARTIES

The Company is controlled by both Mr. James Mather who is the ultimate controlling party.

3. CALLED UP SHARE CAPITAL

| | 2025 |
|--|-------------|
| | € |
| <u>Authorised</u> | |
| Equity Shares | |
| 100,000 Ordinary Shares of €1 each | 100,000 |
| | ===== |
| <u>Allotted, Called Up and Fully Paid</u> | |
| Equity Shares | |
| 100 Equity Share of €1 each | 100 |
| | ===== |

5 DIRECTORS INTEREST

The interests of the directors and secretary in the share capital of the company, all of which were beneficial, were as follows:

ORDINARY SHARES OF €1 EACH

| | 2025 |
|--------------|-------------|
| | € |
| James Mather | 100 |

No change in the above shareholdings has occurred between 30th April 2025 and the date of this report.

None of the directors had a material interest at any time during the year 30th April 2025 in any contracts of significance in relation to the business of the Company.