

JMK MEDIATION LIMITED

ABRIDGED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

Prepared By:

Sheehan Kelly & Company,
Certified Public Accountants
24 Terenure Road East,
Rathgar,
Dublin 6.

JMK MEDIATION LIMITED

FOR THE YEAR ENDED 30 APRIL 2025

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JMK MEDIATION LIMITED

DIRECTORS AND OTHER INFORMATION

SOLE DIRECTOR

Jeanne M. Kelly
John Gerard Crowley

SECRETARY

Jeanne M. Kelly

REGISTERED OFFICE

37 Castle Street,
Dalkey,
Co. Dublin

ACCOUNTANTS

Sheehan Kelly & Company,,
Certified Public Accountants,
24 Terenure Road East,
Rathgar,
Dublin 6.

SOLICITORS

Dominic Dowling Solicitors
37 Castle Street,
Dalkey,
Co. Dublin.

COMPANY NUMBER

626957

JMK MEDIATION LIMITED

DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2025

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act.

As per Companies Act 2014 Section 324(6) every director of the company, who is party to the approval of statutory financial statements and who knows that they do not give such view or otherwise so comply or is reckless as to whether that is so, shall be guilty of a category 2 offence.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- State whether the statutory 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.

The accuracy and completeness of the records, documents, explanations and other information provided by management for the compilation engagement. 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 and enable them to ensure that the statutory 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.

The engagement to compile the financial statements cannot be regarded as providing assurance on the adequacy of the company's systems or on the incidence of fraud, non-compliance with laws and regulations or weaknesses in internal controls. Engaging external accountants to compile financial statements does not relieve the directors of their responsibilities in this respect.

Signed on behalf of the board

JEANNE M. KELLY
DIRECTOR/SECRETARY

JOHN GERARD CROWLEY
DIRECTOR

Date: 15 December 2025

JMK MEDIATION LIMITED

DIRECTORS' DECLARATION ON UN-AUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 5 to 7 :

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 judgments 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 Sheehan Kelly & Company, the company's accounting records and provided all the information 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 year ended 30th April 2025.

Signed on behalf of the board

JEANNE M. KELLY
DIRECTOR

JOHN GERARD CROWLEY
DIRECTOR

Date: 15 December 2025

JMK MEDIATION LIMITED**ABRIDGED BALANCE SHEET AS AT 30 APRIL 2025**

	<u>Notes</u>	2025 €	2024 €
CURRENT ASSETS			
Cash and cash equivalents		100	100
		<u>100</u>	<u>100</u>
CREDITORS: amounts falling due within one year		-	-
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS		100	100
		<u>100</u>	<u>100</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		100	100
		<u>100</u>	<u>100</u>
NET ASSETS		100	100
		<u>100</u>	<u>100</u>
EQUITY			
Equity Share Capital	4	100	100
		<u>100</u>	<u>100</u>
TOTAL EQUITY		100	100
		<u>100</u>	<u>100</u>

We as Directors of JMK Mediation Limited, state that:

a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,

c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

d) the company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small companies regime.

e) the directors acknowledge the obligations of the company, under this Act, to-

(i) keep adequate accounting records and prepare statutory 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

(ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

(f) the company has

relied on the specified exemption contained in Section 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 Section 353 Companies Act 2014.

The financial statements were approved by the board and signed on its behalf by

JEANNE M. KELLY
DIRECTOR/SECRETARY
Date: 15th December 2025

JOHN GERARD CROWLEY
DIRECTOR

JMK MEDIATION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 APRIL 2025**

1. ACCOUNTING POLICIES

General information

The Company was incorporated on 18th May 2018 and has not yet commenced trading. The principal activity of the company will be Mediation Services. The directors are not expecting to make any significant changes in the nature of the business in the near future.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company

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.

1.1. Statement of compliance

The financial statements of the company for the period ended 30th April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council.

1.2. Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

1.3. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

1.4. Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

JMK MEDIATION LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 APRIL 2025**

2 CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

Management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. KEY MANAGEMENT PERSONNEL COMPENSATION

The Director and Secretary are the Key Management Personnel. The total remuneration of the Director and Secretary in 2025 (including salaries and other benefits) was € Nil.

4. SHARE CAPITAL - EQUITY

	2025	2024
	€	€
Allotted, called up and fully paid		
100 Ordinary shares of €1 each	100	100

The interests of the Directors and Secretary in the share capital of the company are as follows:-

	Ordinary shares Units of Stock	
	2025	2024
Jeanne M. Kelly	50	50
John Gerard Crowley	50	50

5. POST BALANCE SHEET EVENTS

There is a significant risk to the global economy arising from the current geopolitical situation and the impact on inflation. This development may have implications for the activities of the company in the future. The directors are unable to quantify or determine what the extent of the implications of these matters are for the company as at the date of approval of the financial statements.

6. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 15th December 2025.