

JCM Technology Limited

Company Number:644008

Unaudited Financial Statements

For the financial year ended 31st December 2025

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## **Names of Directors and other information**

Company Registration no: 644008

Place of registration: CRO Public Office,  
Gloucester Place Lower,  
Mountjoy, Dublin, D01 C8P4

Legal Company Name: JCM Technology Limited

Registered Office: 60  
The Rise  
Mount Merrion  
Co Dublin  
A94 R1W6

Directors: Michael Verrecchia

Secretary: Gillian Verrecchia

**JCM Technology Limited**BALANCE SHEET as of 31<sup>st</sup> December 2025

	Current Year	Previous Year
	2025	2024
<b>Assets</b>		
<b>Fixed Assets</b>		
Property, plant, and equipment	23,611	34,470
<b>Current Assets</b>		
Cash and cash equivalents	3,542	6,572
Trade Receivables	—	—
<b>TOTAL ASSETS</b>	<b>27,154</b>	<b>41,003</b>
<b>CAPITAL, RESERVES AND LIABILITES</b>		
<b>Capital and reserves.</b>		
Retained Earnings	40,607	40,368
<b>Provisions for liabilities</b>		
<b>Creditors (1)</b>		
VAT	-2,677	-6,409
Loan		5,928
Trade Payables	1,500	3,412
Wages Payables	-12,783	-2,541
Payroll Tax Payables	4,773	1,392
Unpaid Employee Expenses	-2,802	541
Interest Payables	37	
Funds Introduced	—	-1,689
<b>TOTAL CAPITAL, RESERVES AND LIABILITES</b>	<b>27,154</b>	<b>41,003</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We the directors of JCM Technology Limited Ltd state that;

- (a) These financial statements have been prepared in accordance with the micro 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) of the Companies Act 2014
- (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 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company
- (f) The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

Approved by the Directors and authorised for issue on 18 February 2026 and signed on its behalf by

On behalf of the board

Michaelangelo Verrecchia

Director



Date

18/2/26

JCM Technology Limited

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

### **1. General Information**

JCM Technology Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 644008. The registered office of the company is 60 The Rise, Mount Merrion Co Dublin A94 R1W6 which is also the principal place of business of the company. The principal activity of the company is that of professional services. 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 in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### **Turnover**

Turnover comprises the invoice value of services supplied by the company.

#### **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:

Office equipment	-	15% straight line
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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.

#### **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.

**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 income 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.

<b>3. Appropriation of Profit and Loss Account</b>	<b>2025</b>	<b>2024</b>
	€	€
Surplus/(deficit) brought forward	40,368	30,879
Surplus/(deficit) for the financial year	239	9,490
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<b>Surplus/(deficit) carried forward</b>	<b>40,607</b>	<b>40,368</b>
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**4. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 17<sup>TH</sup> February 2026.