

**Company registration number: 500116**

**Jones & Associates Accountants Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

**Jones & Associates Accountants Limited**  
**Financial year ended 30 June 2025**

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**Jones & Associates Accountants Limited**  
**Financial year ended 30 June 2025**

**Directors and other information**

<b>Director</b>	Mr. Robert Jones
<b>Secretary</b>	Mr. Alan Jones
<b>Company number</b>	500116
<b>Registered office</b>	15 Killegland Street Ashbourne County Meath A84HH77
<b>Business address</b>	15 Killegland Street Ashbourne County Meath A84HH77
<b>Bankers</b>	Bank of Ireland Ashbourne County Meath

**Jones & Associates Accountants Limited**

**Unaudited balance sheet  
As at 30 June 2025**

	2025		2024	
	€	€	€	€
Fixed assets		12,409		3,366
Current assets	71,364		69,878	
Prepayments and accrued income	56,407		54,052	
		127,771		123,930
Creditors: amounts falling due within one year		(57,370)		(66,873)
<b>Net current assets</b>		70,401		57,057
<b>Total assets less current liabilities</b>		82,810		60,423
Accruals and deferred income		(9,200)		(7,500)
<b>Net assets</b>		73,610		52,923
<b>Capital and reserves</b>		73,610		52,923

**Jones & Associates Accountants Limited**

**Unaudited balance sheet (continued)  
As at 30 June 2025**

I, as director of Jones & Associates Accountants 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 section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 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; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 25 February 2026 and signed by:

**Mr. Robert Jones**  
Director

## **Jones & Associates Accountants Limited**

### **Notes to the unaudited abridged financial statements Financial year ended 30 June 2025**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 15 Killegland Street, Ashbourne, County Meath, A84HH77.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's unaudited financial statements.

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The financial statements have been presented in the Euro Currency (€) which is also the functional currency of the company.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### **Taxation**

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.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

##### **Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to profit or loss.

**Jones & Associates Accountants Limited**

**Notes to the unaudited abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 8 years straight line
Motor vehicles	- 5 years straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Jones & Associates Accountants Limited**

**Notes to the unaudited abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	52,823	44,133
Profit for the financial year	20,687	8,690
<b>At the end of the financial year</b>	<u>73,510</u>	<u>52,823</u>

**5. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.