

**Company registration number: 691818**

**JJR Sports Ltd**

**Unaudited abridged financial statements**

**for the financial year ended 31st December 2024**

# JJR Sports Ltd

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## JJR Sports Ltd

### 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 year. Under the law, the directors have elected to prepare the financial statements in accordance with 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 year end date and of the profit or loss of the company for the financial year 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 judgements 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 compiled. 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.

### Directors' Declaration on Unaudited Financial Statements

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

- (a) 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.
- (b) The directors confirm that they have made available to Cronin Financial Limited, Chartered Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2024.

On behalf of the board

\_\_\_\_\_  
**Rowan Stacey**  
**Date: 25th November 2025**

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**Jack Pierse**  
**Date: 25 November 2025**

## JJR Sports Ltd

### Balance sheet As at 31st December 2024

	Note	2024 €	€	2023 €	€
<b>Current assets</b>					
Cash at bank and in hand		5,086		5,086	
		<u>5,086</u>		<u>5,086</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(223,523)</u>		<u>(223,523)</u>	
<b>Net current liabilities</b>		<u>(218,437)</u>		<u>(218,437)</u>	
<b>Total assets less current liabilities</b>		<u>(218,437)</u>		<u>(218,437)</u>	
<b>Net liabilities</b>		<u><u>(218,437)</u></u>		<u><u>(218,437)</u></u>	
<b>Capital and reserves</b>					
Called up share capital presented as equity			90		90
Profit and loss account			<u>(218,527)</u>		<u>(218,527)</u>
<b>Shareholders deficit</b>			<u><u>(218,437)</u></u>		<u><u>(218,437)</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of JJR Sports Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

**JJR Sports Ltd**

**Balance sheet (continued)**  
**As at 31st December 2024**

These abridged financial statements were approved by the board of directors on 25th November 2025 and signed on behalf of the board by:

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**Rowan Stacey**  
**Director**

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**Jack Pierse**  
**Director**

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

JJR Sports Ltd

Statement of changes in equity  
Financial year ended 31st December 2024

	Called up share capital €	Profit and loss account €	Total €
<b>At 1st January 2023</b>	90	(43,883)	(43,793)
Profit/(loss) for the financial year		(174,644)	(174,644)
<b>Total comprehensive income for the financial year</b>	-	(174,644)	(174,644)
<b>At 31st December 2023 and 1st January 2024</b>	90	(218,527)	(218,437)
Profit/(loss) for the financial year		-	-
<b>Total comprehensive income for the financial year</b>	-	-	-
<b>At 31st December 2024</b>	90	(218,527)	(218,437)

## JJR Sports Ltd

### Notes to the abridged financial statements Financial year ended 31st December 2024

#### 1. General information

JJR Sports Limited is primarily engaged in the provision of a web-based field service solution enabling companies to interact with on-site service staff. The company's registered office is Prosperity Chambers, 19 - 22 Baggot Street Lower, Dublin 2. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 691818.

#### 2. Accounting policies and measurement bases

##### Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

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

##### Consolidation

The company has taken advantage of the exemption from preparing consolidated financial statements contained in Section 300 of the Companies Act 2014 on the basis that the company is itself a subsidiary undertaking and its holding undertaking is not established under the laws of an EEA State.

##### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

## JJR Sports Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31st December 2024

#### Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### 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.

#### Trade and Other Creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8th May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

#### Statement of cash flow exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

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

	<b>2024</b>	2023
	<b>€</b>	€
At the start of the financial year	(218,527)	(43,883)
Profit/(loss) for the financial year	-	(174,644)
<b>At the end of the financial year</b>	<u>(218,527)</u>	<u>(218,527)</u>

**JJR Sports Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 31st December 2024**

**5. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	€	€
Trade creditors	8,195	8,195
Other creditors including tax and social insurance	211,108	211,108
Accruals	4,220	4,220
	<u>223,523</u>	<u>223,523</u>

**6. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 25th November 2025.