

**JOMAIJO TRADING LIMITED**  
**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

**Company Number: 546202**

**JOMAIJO TRADING LIMITED  
CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

**JOMAIJO TRADING LIMITED  
DIRECTORS AND OTHER INFORMATION**

**Directors**

John Donohue  
Brid Donohue  
John Duggan  
Deirdre Donoghue

**Company Secretary**

John Duggan  
Deirdre Donoghue

**Company Number**

546202

**Registered Office and Business Address**

The Grange  
Newcastle Road  
Lucan  
Co. Dublin

**Accountants**

NKC Business & Taxation Consultants Limited  
Unit 9, 4075 Kingswood Road  
Citywest Business Campus  
Dublin 24

**Bankers**

Bank of Ireland  
Newlands Cross  
Dublin 22

**Solicitors**

Amoss LLP  
Warrington House  
Mount Street Crescent  
Dublin 2  
D02 R256

**JOMAIJO TRADING LIMITED  
DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

The directors made the following statement in respect of the unaudited financial statements:

**"General responsibilities**

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 for the company financial statements 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. 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**

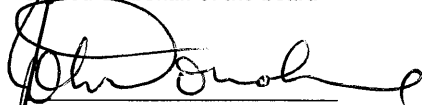
In relation to the financial statements which comprise the Balance Sheet and the related notes:

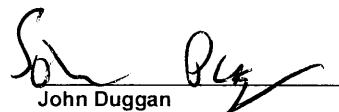
The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to NKC Business & Taxation Consultants Limited, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 April 2025."

**Signed on behalf of the board**

  
John Donohue  
Director  
Date: 31/10/25

  
John Duggan  
Director  
Date: 31/10/25

**JOMAIJO TRADING LIMITED  
BALANCE SHEET  
AS AT 30 APRIL 2025**

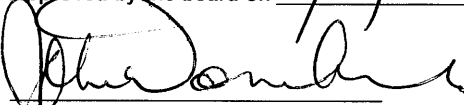
	Notes	2025 €	2024 €
<b>Current Assets</b>			
Stocks	4	831,020	831,020
Debtors	5	16,712	3,805
Cash and cash equivalents		1,073	2,630
		<u>848,805</u>	<u>837,455</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(791,078)</u>	<u>(798,123)</u>
<b>Net Current Assets</b>		<u>57,727</u>	<u>39,332</u>
<b>Total Assets less Current Liabilities</b>		<u>57,727</u>	<u>39,332</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Statement of income and retained earnings	7	57,627	39,232
<b>Shareholders' Funds</b>		<u>57,727</u>	<u>39,332</u>


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

We as Directors of Jomaijo Trading 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 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial 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,
- (e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 and the small companies' regime.

Approved by the board on 31/10/25 and signed on its behalf by:

  
 John Donohue  
 Director

  
 John Duggan  
 Director

# **JOMAIJO TRADING LIMITED**

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

### **FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025**

#### **1. GENERAL INFORMATION**

Jomaijo Trading Limited is a company limited by shares incorporated in Ireland. The registered office of the company is The Grange, Newcastle Road, Lucan, Co Dublin which is also the principal place of business of the company. The principal activity of the company is property development. 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.

##### **Statement of compliance**

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

##### **Stocks**

Stock of development land and work in progress is stated at the lower of cost and net realisable value. Cost in relation to stock of development land is defined as the acquisition cost of land together with associated acquisition costs. In relation to work in progress, cost is defined as the aggregate cost of site development works, planning fees and other costs associated with developing the site. Net realisable value is based on normal selling price, less future costs expected to be incurred to completion and disposal.

##### **Trade and other debtors**

Trade and other debtors are recognised at the undiscounted amount of cash receivable less any impairment.

##### **Trade and other creditors**

Trade and other creditors are measured at invoice price, unless payment is deferred beyond normal business terms.

##### **Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

##### **Ordinary share capital**

The ordinary share capital of the company is presented as equity.

#### **3. EMPLOYEES**

There were no employees in the company during the year. The directors did not receive any remuneration for their services.

continued

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

<b>4. STOCKS</b>	<b>2025</b>	<b>2024</b>
	€	€
Work in progress	<b>279,464</b>	279,464
Stock - Development site	<b>551,556</b>	551,556
	<u><b>831,020</b></u>	<u>831,020</u>
<b>5. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	<b>15,000</b>	-
Taxation	<b>1,712</b>	3,805
	<u><b>16,712</b></u>	<u>3,805</u>
<b>6. CREDITORS</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	-	1,967
Amounts owed to connected parties (Note 10)	<b>702,280</b>	702,280
Directors' current accounts (Note 9)	<b>84,376</b>	84,376
Accruals	<b>4,422</b>	9,500
	<u><b>791,078</b></u>	<u>798,123</u>
<b>7. INCOME STATEMENT</b>		
	<b>2025</b>	<b>2024</b>
	€	€
At 1 May 2024	<b>39,232</b>	53,152
Profit/(loss) for the financial year	<b>18,395</b>	(13,920)
	<u><b>57,627</b></u>	<u>39,232</u>
At 30 April 2025		
<b>8. CAPITAL COMMITMENTS</b>		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
<b>9. DIRECTORS' TRANSACTIONS</b>		
The following amounts are repayable to the directors:		
	<b>2025</b>	<b>2024</b>
	€	€
John Donohue	<b>84,376</b>	84,376
	<u><b>84,376</b></u>	<u>84,376</u>
<b>10. RELATED PARTY TRANSACTIONS</b>		
The following amounts are due to other connected parties:		
	<b>2025</b>	<b>2024</b>
	€	€
Elmhill Commercial Limited	<b>702,280</b>	702,280
	<u><b>702,280</b></u>	<u>702,280</u>

During the year Elmhill Commercial Limited advanced the company Nil (2024: €10,000). At the balance sheet date the amount due to Elmhill Commercial Limited was €702,280 (2024: €702,280).

continued

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

**11. POST-BALANCE SHEET EVENTS**

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

**12. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 31/1/25.