

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: JKN Fox Limited

Company Number: 717482

Financial Year: 1 May 2024 to 30 April 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

Denis Fox
Director

31 January 2026

Elizabeth Fox
Secretary

31 January 2026

Company Number: 717482

JKN Fox Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

JKN Fox Limited
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JKN Fox Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	4	<u>1,300,000</u>	<u>1,300,000</u>
Current Assets			
Debtors	5	<u>100</u>	<u>100</u>
Net Current Assets		<u>100</u>	<u>100</u>
Total Assets less Current Liabilities		<u><u>1,300,100</u></u>	<u><u>1,300,100</u></u>
Capital and Reserves			
Called up share capital presented as equity		200	200
Share premium account	6	<u>1,299,900</u>	<u>1,299,900</u>
Shareholders' Funds		<u><u>1,300,100</u></u>	<u><u>1,300,100</u></u>

We as Directors of JKN Fox 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 359 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 micro companies' regime.

Approved by the board on 31 January 2026 and signed on its behalf by:

Denis Fox
Director

Elizabeth Fox
Director

JKN Fox Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

JKN Fox Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 717482. The registered office of the company is Main Street, Ashbourne, Co. Meath which is also the principal place of business of the company. 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 financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a micro company in accordance with the micro companies' regime.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

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.

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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

JKN Fox Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

4. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments Cost		
At 30 April 2025	1,300,000	1,300,000
Net book value		
At 30 April 2025	<u>1,300,000</u>	<u>1,300,000</u>
At 30 April 2024	<u>1,300,000</u>	<u>1,300,000</u>

4.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following company:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking J.K.N. Supplies Limited	Main Street Ashbourne Co. Meath	Licensed premises	Ordinary	100

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Year ended	Capital and reserves €	Profit for the year €
J.K.N. Supplies Limited	30 April 2025	<u>2,349,154</u>	<u>817,831</u>

In the opinion of the directors, the shares of the company's unlisted investments are worth at least the amount at which they are stated in the Statement of Financial Position.

5. Debtors

	2025 €	2024 €
Other debtors	<u>100</u>	<u>100</u>

6. Income Statement

	Share premium account €	Total €
At 1 May 2024	1,299,900	1,299,900
At 30 April 2025	<u>1,299,900</u>	<u>1,299,900</u>

7. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

JKN Fox Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. Related party transactions

The company has availed of the exemption under FRS 8 in relation to the disclosure of transactions with group undertakings.

9. Post-Balance Sheet Events

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