

Registered number: 75030

JK CONSTRUCTION LTD

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

JK CONSTRUCTION LTD

COMPANY INFORMATION

Directors	James Keegan Jamie Keegan
Company secretary	Jamie Keegan
Registered number	75030
Registered office	Tullywood House Baylin Co Westmeath
Accountants	RBK Business Advisors Business Advisers & Chartered Accountants RBK House Irishtown Athlone Co. Westmeath
Bankers	Bank of Ireland Athlone Co Westmeath
Solicitors	Anthony Barry Northgate Street Athlone Co Westmeath

JK CONSTRUCTION LTD

CONTENTS

	Page
Accountants' report	1
Abridged balance sheet	2 - 3
Notes to the abridged financial statements	4 - 5

JK CONSTRUCTION LTD

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF JK CONSTRUCTION LTD
FOR THE YEAR ENDED 31 AUGUST 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of JK Construction Ltd for the year ended 31 August 2025 which comprise the balance sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the board of directors of JK Construction Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of JK Construction Ltd that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the board of directors of JK Construction Ltd, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JK Construction Ltd and its board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 August 2025 your duty to ensure that JK Construction Ltd has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of JK Construction Ltd. You consider that JK Construction Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of JK Construction Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


RBK Business Advisors
Business Advisers & Chartered Accountants
RBK House
Irishtown
Athlone
Co. Westmeath
2 March 2026

JK CONSTRUCTION LTD

ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 €	2024 €
Current assets			
Cash at bank and in hand		8,471	-
		<u>8,471</u>	<u>-</u>
Creditors: amounts falling due within one year	4	(28,069)	(19,600)
		<u>(19,598)</u>	<u>(19,600)</u>
Net current liabilities		<u>(19,598)</u>	<u>(19,600)</u>
Total assets less current liabilities		<u>(19,598)</u>	<u>(19,600)</u>
Net liabilities		<u>(19,598)</u>	<u>(19,600)</u>
Capital and reserves			
Called up share capital presented as equity		25,000	25,000
Capital redemption reserve		395	395
Profit and loss account		(44,993)	(44,995)
		<u>(19,598)</u>	<u>(19,600)</u>
Shareholders' funds		<u>(19,598)</u>	<u>(19,600)</u>


JK CONSTRUCTION LTD

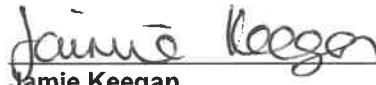
ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

We, as directors of JK Construction Ltd, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 16 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 365(2) are satisfied.
- (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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) We hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the Company is entitled to the benefits of that exemption as a dormant Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the board:


James Keegan
Director
Date: 2 March 2026


Jamie Keegan
Director
Date: 2 March 2026

The notes on pages 4 to 5 form part of these financial statements.

JK CONSTRUCTION LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. General information

JK Construction Limited is a limited company incorporated and domiciled in Ireland. The registered office is located at Tullywood House, Baylin, County Westmeath and its company registration number is 75030.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

2.2 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.3 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.4 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

3. Employees

The average monthly number of employees, including the directors, during the year was as follows:

2025 No.	2024 No.
2	2

JK CONSTRUCTION LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Overdrafts owed to credit institutions	-	8,547
Other creditors	26,569	8,057
Accruals	1,500	2,996
	<u>28,069</u>	<u>19,600</u>

5. Post balance sheet events

There have been no significant events affecting the Company since the year end.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 2nd March 2026.