

Jackberts Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Jackberts Limited
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Jackberts Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	5	101	1
Current Assets			
Debtors	6	1,049,900	-
Cash and cash equivalents		322,198	1,351,660
		1,372,098	1,351,660
Creditors: amounts falling due within one year	7	(4,952)	(365)
Net Current Assets		1,367,146	1,351,295
Total Assets less Current Liabilities		1,367,247	1,351,296
Capital and Reserves			
Called up share capital presented as equity		200	200
Share premium account	8	1	1
Retained earnings	8	1,367,046	1,351,095
Shareholders' Funds		1,367,247	1,351,296

We as Directors of Jackberts 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 11 March 2026 and signed on its behalf by:

Brendan Jackson
Director

Sylvia Jackson
Director

Jackberts Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Jackberts Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 750572. The registered office of the company is Newtown House, Newtown, Eadestown, Naas, Co. Kildare, W91 PWF1, Ireland. 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 June 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 in subsidiary trading companies

Investments held as fixed assets represent shares in subsidiary trading companies and 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.

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.

Ordinary share capital

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

3. Income from investments	2025 €	2024 €
Dividends from subsidiary trading companies	-	1,350,000

4. Employees

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

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5. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments Cost		
At 1 July 2024	1	1
Additions	100	100
	<u>101</u>	<u>101</u>
At 30 June 2025	101	101
	<u>101</u>	<u>101</u>
Net book value		
At 30 June 2025	<u>101</u>	<u>101</u>
At 30 June 2024	<u>1</u>	<u>1</u>

5.1. Holdings in related undertakings

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

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking				
Goodrock Project Management Limited	Newtown House, Eadestown, Naas, Co. Kildare	Project Management and Agriculture	Ordinary shares of €0.01 each	100%
Goodrock Residential Limited	Newtown House, Eadestown, Naas, Co. Kildare	Construction of Residential properties	Ordinary shares of €1 each	100%

6. Debtors

	2025 €	2024 €
Amounts owed by group undertakings	<u>1,049,900</u>	<u>-</u>

Amounts due from subsidiary undertakings represent funding provided to group companies to finance property development activities. The balances are unsecured, interest free and repayable on demand.

7. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Taxation	<u>4,952</u>	<u>365</u>

8. Income Statement

	Share premium account €	Profit and loss account €	Total €
At 1 July 2024	1	1,351,095	1,351,096
Profit for the financial year	-	15,951	15,951
	<u>1</u>	<u>1,367,046</u>	<u>1,367,047</u>
At 30 June 2025	1	1,367,046	1,367,047

Jackberts Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

9. Capital commitments

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

10. Related party transactions

The company has availed of the exemption under FRS 105 from the disclosure of transactions with wholly owned subsidiary undertakings. Balances with subsidiary undertakings are included within debtors in the Statement of Financial Position.

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 11 March 2026.