

Company Number: 703635

JBCJK Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

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JBCJK Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements


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

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Azets Ireland Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board

DocuSigned by:

9D2A409FECB043D
Joseph Birchall
Director

Date: 18 December 2025 | 03:32 PST

JBCJK Limited

BALANCE SHEET

as at 31 March 2025


	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	361,400	361,945
Investments	7	1	1
Fixed Assets		361,401	361,946
Current Assets			
Cash and cash equivalents		146,676	125,975
Creditors: amounts falling due within one year	8	(6,120)	(5,038)
Net Current Assets		140,556	120,937
Total Assets less Current Liabilities		501,957	482,883
Capital and Reserves			
Called up share capital presented as equity		103	103
Retained earnings		501,854	482,780
Shareholders' Funds		501,957	482,883

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.

I as Director of JBCJK 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) I 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 18 December 2025 | 03:32 PST and signed on its behalf by:

DocuSigned by:

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Joseph Birchall
 Director

JBCJK Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

JBCJK Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 703635. The registered office of the company is Block O, Ballymount Drive, Dublin 12 which is also the principal place of business of the company. The principal activity of the company is that of a property rental company and a holding 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 31 March 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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.

Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, and value added tax and other sales taxes. The following criteria must also be met before revenue is recognised.

Rental Income

Revenue from a lease agreement to rent a property to the tenant is recognised over the life of the lease.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

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 Profit and Loss Account in the financial year in which it is receivable.

JBCJK Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	545	545
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Investment income	-	75,000
	<u> </u>	<u> </u>
5. Employees		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
	2025	2024
	Number	Number
Director	1	1
	<u> </u>	<u> </u>

continued

JBCJK Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. Tangible assets

	Investment properties €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 April 2024	358,133	4,357	362,490
At 31 March 2025	358,133	4,357	362,490
Depreciation			
At 1 April 2024	-	545	545
Charge for the financial year	-	545	545
At 31 March 2025	-	1,090	1,090
Net book value			
At 31 March 2025	358,133	3,267	361,400
At 31 March 2024	358,133	3,812	361,945

7. Investments

	Other unlisted investments €	Total €
Investments		
Cost		
At 31 March 2025	1	1
Net book value		
At 31 March 2025	1	1
At 31 March 2024	1	1

8. Creditors

Amounts falling due within one year

	2025 €	2024 €
Taxation	3,720	2,638
Other creditors	2,400	2,400
	6,120	5,038

9. Share Capital

Authorised, allotted, called up and fully paid:

	2025 €	2024 €
100 ordinary shares of €1 each	100	100
1 A Ordinary shares of €1 each	1	1
1 B Ordinary shares of €1 each	1	1
1 C Ordinary shares of €1 each	1	1
	103	103

JBCJK Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

10. Income Statement

	2025	2024
	€	€
At 1 April 2024	482,780	400,000
Profit for the financial year	19,074	82,780
At 31 March 2025	501,854	482,780

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

12. Related party transactions

JBCJK Limited holds 1 D Ordinary share in Glenview Partnership DAC. As at 31st March, JBCJK Limited were owed €Nil (2024: €Nil) from Glenview Partnership DAC.

13. Post-Balance Sheet Events

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

14. Controlling interest

The company is owned and controlled Joseph Birchall.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 18 December 2025 | 03:32 PST.