

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


**Company Name: Jack Kenny Engineering Limited**

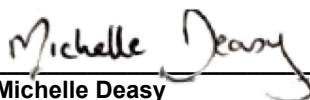
**Company Number: 763806**

**Financial Year: 10 May 2024 to 30 June 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).

  
\_\_\_\_\_  
**Jack Kenny**  
**Director**

  
\_\_\_\_\_  
**Michelle Deasy**  
**Secretary**

**5 September 2025**

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**Jack Kenny Engineering Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 10 May 2024 (date of incorporation) to 30 June 2025**

# Jack Kenny Engineering Limited

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# **Jack Kenny Engineering Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 10 May 2024 (date of incorporation) to 30 June 2025

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 period. 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 period end date and of the profit or loss of the company for the financial period 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.

**Signed on behalf of the board**

**Jack Kenny**  
Director

**Michelle Deasy**  
Director

**5 September 2025**

# Jack Kenny Engineering Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	Jun 25 €
<b>Non-Current Assets</b>		
Property, plant and equipment	8	1,414
<b>Current Assets</b>		
Debtors	9	11,267
Cash and cash equivalents		4,828
		16,095
<b>Creditors: amounts falling due within one year</b>	10	(14,289)
<b>Net Current Assets</b>		1,806
<b>Total Assets less Current Liabilities</b>		3,220
<b>Capital and Reserves</b>		
Called up share capital presented as equity		100
Retained earnings		3,120
<b>Equity attributable to owners of the company</b>		3,220

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 Jack Kenny Engineering 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 period and of its profit or loss for such a financial period 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 5 September 2025 and signed on its behalf by:**

**Jack Kenny**  
Director

**Michelle Deasy**  
Director

**Jack Kenny Engineering Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
Profit for the financial period	-	3,120	3,120
Net proceeds of equity ordinary share issue	100	-	100
<b>At 30 June 2025</b>	<b>100</b>	<b>3,120</b>	<b>3,220</b>

# Jack Kenny Engineering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 10 May 2024 (date of incorporation) to 30 June 2025

### 1. General Information

Jack Kenny Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 763806. The registered office of the company is Aherla More, Aherla, Cork, P31 P303 which is also the principal place of business of the company. Provision of engineering services 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial period ended 30 June 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 period, 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

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 15% 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.

#### 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

#### 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.

#### Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday

## Jack Kenny Engineering Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 10 May 2024 (date of incorporation) to 30 June 2025

arrangements and defined contribution pension plans.

(i) Short term benefits - Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans - The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

(iii) Defined contribution pension plans - The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 13 month 21 days period from 10 May 2024 (date of incorporation) to 30 June 2025.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Operating profit

Jun 25  
€

#### Operating profit is stated after charging:

Depreciation of property, plant and equipment

250

### 6. Interest payable and similar expenses

Jun 25  
€

Interest

29

## Jack Kenny Engineering Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 10 May 2024 (date of incorporation) to 30 June 2025

### 7. Employees

The average monthly number of employees, including directors, during the financial period was 2, (May 24 - 0).

	<b>Jun 25 Number</b>
Staff	2

### 8. Property, plant and equipment

	<b>Plant and machinery</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 10 May 2024	-	-
Additions	1,664	1,664
At 30 June 2025	<u>1,664</u>	<u>1,664</u>
<b>Depreciation</b>		
At 10 May 2024	-	-
On disposals	250	250
At 30 June 2025	<u>250</u>	<u>250</u>
<b>Net book value</b>		
At 30 June 2025	<u><u>1,414</u></u>	<u><u>1,414</u></u>

### 9. Debtors

	<b>Jun 25 €</b>
Trade debtors	11,167
Prepayments	100
	<u>11,267</u>

### 10. Creditors

#### Amounts falling due within one year

	<b>Jun 25 €</b>
Taxation	8,524
Directors' current accounts (Note 13)	29
Accruals	5,736
	<u>14,289</u>

### 11. Income Statement

	<b>Jun 25 €</b>
At 10 May 2024	-
Profit for the financial period	3,120
At 30 June 2025	<u>3,120</u>

### 12. Capital commitments

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

**Jack Kenny Engineering Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 10 May 2024 (date of incorporation) to 30 June 2025

<b>13. Directors' remuneration and transactions</b>	<b>Jun 25</b>
	<b>€</b>
Remuneration	<b>93,637</b>
Pension contributions	<b>2,850</b>
	<hr/> <b>96,487</b> <hr/>

The following amounts are repayable to the directors:

	<b>Jun 25</b>
	<b>€</b>
Jack Kenny	<b>29</b>
	<hr/> <b>29</b> <hr/>

**14. Controlling interest**

Jack Kenny by virtue of his 100% shareholding is considered the ultimate controlling party.

**15. Events After the End of the Reporting Period**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 5 September 2025.