

**Company registration number: 502060**

**Jagpanzer Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Unaudited abridged financial statements**

**for the financial year ended 31 July 2025**

**Jagpanzer Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Jagpanzer Company Limited by Guarantee**  
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**Balance sheet**  
**As at 31 July 2025**

	Note	2025	€	2024	€
<b>Current assets</b>					
Cash at bank and in hand		396		361	
		<u>396</u>		<u>361</u>	
<b>Creditors: amounts falling due within one year</b>					
	5	(400)		(384)	
		<u>(400)</u>		<u>(384)</u>	
<b>Net current liabilities</b>			(4)		(23)
<b>Total assets less current liabilities</b>			<u>(4)</u>		<u>(23)</u>
<b>Net liabilities</b>			<u>(4)</u>		<u>(23)</u>
<b>Capital and reserves</b>					
Income and expenditure account			(4)		(23)
<b>Members deficit</b>			<u>(4)</u>		<u>(23)</u>

These 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'.

We, as directors of Jagpanzer Company Limited by Guarantee state that:

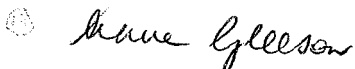
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.


**The notes on pages 3 to 4 form part of these abridged financial statements.**

**Jagpanzer Company Limited by Guarantee  
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**Balance sheet (continued)  
As at 31 July 2025**

These abridged financial statements were approved by the board of directors on 3 February 2026 and signed on behalf of the board by:

  
**Anne Gleeson**  
Director

  
**Lynda Gleeson**  
Director

**The notes on pages 3 to 4 form part of these abridged financial statements.**

**Jagpanzer Company Limited by Guarantee  
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**Notes to the abridged financial statements  
Financial year ended 31 July 2025**

**1. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Property owners contributions**

Property owners contributions reflect those management contributions paid in by all property owners during the accounts year.

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 July 2025**

**2. Limited by guarantee**

The company is limited by guarantee , with members liability limited.

**3. Property Owners Contributions**

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**4. Appropriations from Income & Expenditure account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	(23)	(62)
Surplus for the financial year	19	39
<b>At the end of the financial year</b>	<b>(4)</b>	<b>(23)</b>

**5. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Other creditors including loan from director	180	160
Accruals	220	224
	400	384

**6. Directors transactions**

	Anne Gleeson	
	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	(160)	(140)
Amounts repaid during the financial year	(20)	(20)
At the end of the financial year	(180)	(160)

**7. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 3 February 2026.