

Company registration number: 711888

**Jenny Miller Limited
Micro Companies Regime**

(Audit Exempt Company*)

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

*Jenny Miller Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280E of the Companies Act 2014.

Jenny Miller Limited

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Jenny Miller Limited

Directors and other information

Director	Jenny Miller
Secretary	Tony Miller
Company number	711888
Registered office	Courtwood Ballybrittas Co. Laois
Business address	Courtwood, Ballybrittas, Co. Laois
Accountants	ifac Old Knockmay Road Portlaoise Co. Laois
Bankers	Bank of Ireland Athy Co. Kildare

Jenny Miller Limited

**Accountants' Report to the director
on the Unaudited financial statements of Jenny Miller Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Jenny Miller Limited for the financial year ended 30 June 2025.

Respective responsibilities of directors and accountants

The company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Jenny Miller Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the director.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

ifac

Old Knockmay Road
Portlaoise
Co. Laois

12 March 2026

Jenny Miller Limited

**Balance sheet
As at 30 June 2025**

	2025	2024
	€	€
Fixed assets	25,272	20,696
Current assets	263,466	260,932
Creditors: amounts falling due within one year	(240,954)	(228,027)
Net current assets	<u>22,512</u>	<u>32,905</u>
Total assets less current liabilities	47,784	53,601
Accruals and deferred income	(7,126)	(7,807)
Net assets	<u><u>40,658</u></u>	<u><u>45,794</u></u>
Capital and reserves	<u><u>40,658</u></u>	<u><u>45,794</u></u>

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

I, as director of Jenny Miller 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder 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);
- (d) 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 12 March 2026 and signed by:

Jenny Miller
Director

Jenny Miller Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Courtwood, Ballybrittas, Co. Laois.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Turnover

Turnover represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The charge for taxation is based on the profit for the year.

Tangible assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets.)

Jenny Miller Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

Basic financial assets and liabilities are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	45,792	8,411
(Loss)/profit for the financial year	(5,136)	37,381
At the end of the financial year	<u>40,656</u>	<u>45,792</u>

Jenny Miller Limited

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(139,424)	(153,816)
Advances made during the financial year	19,944	42,865
Amounts repaid during the financial year	(21,510)	(28,473)
At the end of the financial year	<u>(140,990)</u>	<u>(139,424)</u>

Disclosure for each director or other person is as follows:

Jenny Miller

The following loan is owed to the director

	2025	2024
	€	€
At the start of the financial year	(139,424)	(153,816)
Advances made during the financial year	19,944	42,865
Amounts repaid during the financial year	(21,510)	(28,473)
At the end of the financial year	<u>(140,990)</u>	<u>(139,424)</u>