

Registration number: 769483

Jenkins Gardens Limited

Annual Report and Unaudited Abridged Financial Statements
for the Financial Period from 12 August 2024 to 31 July 2025

Chartered Accountants

Jenkins Gardens Limited

Contents

Abridged Balance Sheet	1
Notes to the Financial Statements	3 to 4

Jenkins Gardens Limited
(Registration number: 769483)
Balance Sheet as at 31 July 2025

	Note	2025 €
Fixed assets		<u>40,748</u>
Current assets		12,903
Creditors: amounts falling due within one year		<u>(55,069)</u>
Net current liabilities		<u>(42,166)</u>
Total assets less current liabilities		(1,418)
Accruals and deferred income		<u>(1,612)</u>
		<u>(3,030)</u>
Capital and reserves		<u><u>(3,030)</u></u>

The notes on pages 3 to 4 form an integral part of these financial statements.
Page 1

Jenkins Gardens Limited
(Registration number: 769483)
Balance Sheet as at 31 July 2025

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014 and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro Entities Regime'.

I, as director of Jenkins Gardens 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, as appropriate, are satisfied;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (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 year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (e) the company has relied on the exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

SIGNED SECURELY
01/04/2026
01/04/2026 at 11:07:55 AM UTC

These abridged financial statements were approved and authorised by the director on

SIGNED SECURELY
Peter Jenkins
01/04/2026 at 11:07:55 AM UTC

Mr Peter Jenkins
Director

Jenkins Gardens Limited

Notes to the Financial Statements for the Financial Period from 12 August 2024 to 31 July 2025

1 General information

The company is a private company limited by share capital incorporated in Ireland.

The address of its registered office is:

49 Brook Court

Monkstown

Dublin

A94 V5NO

Ireland

SIGNED SECURELY
01/04/2026
01/04/2026 at 11:07:55 AM UTC

These financial statements were authorised for issue by the director on

The financial statements are presented in euro which is the functional currency of the company.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with Companies Act 2014 and FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime' issued by the Financial Reporting Council.

Revenue recognition

Turnover is measured net of trade discounts, volume rebates, VAT and similar taxes, and derives from the provision of services falling within the company's ordinary activities. The policy adopted for the recognition of turnover is as follows:

Rendering of Services

When the outcome of a transaction can be estimated reliably, turnover from the provision of garden services is recognised by reference to the stage of completion at the balance sheet date. Stage of completion is measured by reference to the percentage of the job completed at that time.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

Tax

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.