

Company Number: 700662

**Rosen JG Property Holdings Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Rosen JG Property Holdings Limited

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**Rosen JG Property Holdings Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Gerard Hyland
<b>Company Secretary</b>	Geraldine Hyland
<b>Company Number</b>	700662
<b>Registered Office</b>	Birchwood Rosenallis Co Laois
<b>Business Address</b>	Birchwood Rosenallis Co. Laois
<b>Accountants</b>	Xeinadin Ireland South East Limited Chartered Accountants Xeinadin Kildare Office Monasterevin Road Kildare Co Kildare R51A262
<b>Bankers</b>	Allied Irish Bank Lyster Square Portlaoise Co Laois
<b>Solicitors</b>	O'Sullivan O'Dowd 1 Blackhall View Blackhall Place Dublin 7

# **Rosen JG Property Holdings Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

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 they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

**Signed on behalf of the board**

**Gerard Hyland**  
**Director**

**27 November 2025**

**Rosen JG Property Holdings Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	4	<u>1,544,611</u>	<u>1,544,611</u>
<b>Current Assets</b>			
Debtors	5	123,045	63,045
Cash and cash equivalents		<u>184</u>	<u>206</u>
		<u>123,229</u>	<u>63,251</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(400,419)</u>	<u>(333,821)</u>
<b>Net Current Liabilities</b>		<u>(277,190)</u>	<u>(270,570)</u>
<b>Total Assets less Current Liabilities</b>		<u>1,267,421</u>	<u>1,274,041</u>
<b>Creditors:</b> amounts falling due after more than one year	7	<u>(1,178,213)</u>	<u>(1,226,153)</u>
<b>Net Assets</b>		<u><u>89,208</u></u>	<u><u>47,888</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>89,108</u>	<u>47,788</u>
<b>Equity attributable to owners of the company</b>		<u><u>89,208</u></u>	<u><u>47,888</u></u>

# **Rosen JG Property Holdings Limited**

## **STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

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 Rosen JG Property Holdings 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 359 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 27 November 2025 and signed on its behalf by:**

**Gerard Hyland**  
**Director**

**Rosen JG Property Holdings Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	-	100
Profit for the financial year	-	47,788	47,788
<b>At 30 June 2024</b>	100	47,788	47,888
Profit for the financial year	-	41,320	41,320
<b>At 30 June 2025</b>	<b>100</b>	<b>89,108</b>	<b>89,208</b>

# Rosen JG Property Holdings Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Rosen JG Property Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 700662. The registered office of the company is Birchwood, Rosenallis, Co Laois. the rental of warehouse rental storage. 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 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 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

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.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probably that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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. The company uses the percentage of completion method based on the actual service performed as a percentage of the total service to be provided.

#### 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:

Land and buildings freehold	-	0% 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.

## Rosen JG Property Holdings Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

### 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 Statement of Financial Position 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 Statement of Financial Position date.

### Ordinary share capital

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

<b>3. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<u>57,546</u>	<u>34,349</u>
<b>4. Property, plant and equipment</b>	<b>Land and buildings freehold</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	<u>1,544,611</u>	<u>1,544,611</u>
At 30 June 2025	<u>1,544,611</u>	<u>1,544,611</u>
<b>Depreciation</b>		
At 1 July 2024	<u>-</u>	<u>-</u>
At 30 June 2025	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 30 June 2025	<u><b>1,544,611</b></u>	<u><b>1,544,611</b></u>
At 30 June 2024	<u>1,544,611</u>	<u>1,544,611</u>

continued

## Rosen JG Property Holdings Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>5. Debtors</b>	<b>2025</b>	2024
	€	€
Amounts owed by group undertakings (Note 11)	<b>120,001</b>	60,001
Other debtors	<b>3,044</b>	3,044
	<b>123,045</b>	63,045
	<u><u>123,045</u></u>	<u><u>63,045</u></u>
<b>6. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	<b>105,464</b>	105,464
Trade creditors	-	1,219
Amounts owed to group undertakings (Note 11)	<b>273,556</b>	195,279
Taxation	<b>19,582</b>	31,859
Accruals	<b>1,817</b>	-
	<b>400,419</b>	333,821
	<u><u>400,419</u></u>	<u><u>333,821</u></u>
<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<b>803,932</b>	851,872
Director's loan accounts	<b>374,281</b>	374,281
	<b>1,178,213</b>	1,226,153
	<u><u>1,178,213</u></u>	<u><u>1,226,153</u></u>
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>105,464</b>	105,464
Repayable between one and two years	<b>105,464</b>	105,464
Repayable between two and five years	<b>316,392</b>	316,392
Repayable in five years or more	<b>382,076</b>	430,016
	<b>909,396</b>	957,336
	<u><u>909,396</u></u>	<u><u>957,336</u></u>
<b>8. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 July 2024	<b>47,788</b>	-
Profit for the financial year	<b>41,320</b>	47,788
	<u><u>89,108</u></u>	<u><u>47,788</u></u>
At 30 June 2025	<b>89,108</b>	47,788
	<u><u>89,108</u></u>	<u><u>47,788</u></u>
<b>9. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>10. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>15,000</b>	15,000
	<u><u>15,000</u></u>	<u><u>15,000</u></u>

## Rosen JG Property Holdings Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

The following amounts are repayable to the director:

	2025	2024
	€	€
Gerard Hyland	<b>374,281</b>	374,281

### 11. Related party transactions

Transactions and balances with group companies:

	2025	2024
	€	€
<b>Group Undertaking Debtors</b>		
Hyland Express Cargo Limited	<b>70,001</b>	35,001
Hyland Agri Enterprises Limited	<b>50,000</b>	25,000
	<b>120,001</b>	60,001
<b>Group Undertaking Creditors</b>		
Hyland Transport Limited	<b>273,556</b>	195,279

### 12. Parent company

The company regards J & G Hyland Holdings Limited as its parent company.

### 13. Events After the End of the Reporting Period

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

### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 November 2025.