

Company Number: 417402

J&G Hyland Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

J&G Hyland Holdings Limited
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J&G Hyland Holdings Limited
DIRECTOR AND OTHER INFORMATION

Director	Gerard Hyland
Company Secretary	Geraldine Hyland
Company Number	417402
Registered Office and Business Address	Birchwood Rosenallis Co. Laois Ireland
Accountants	Xeinadin Ireland South East Limited Chartered Accountants Xeinadin Kildare Office Monasterevin Road Kildare Co. Kildare R51A262 Ireland

J&G Hyland Holdings Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	3	181	181
		<hr/>	<hr/>
Current Assets			
Debtors	4	19	19
Creditors: amounts falling due within one year	5	(100)	(100)
		<hr/>	<hr/>
Net Current Liabilities		(81)	(81)
		<hr/>	<hr/>
Total Assets less Current Liabilities		100	100
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		100	100
		<hr/>	<hr/>
Equity attributable to owners of the company		100	100
		<hr/> <hr/>	<hr/> <hr/>

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 J&G Hyland 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 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) 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 17 December 2025 and signed on its behalf by:

Gerard Hyland
Director

J&G Hyland Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

J&G Hyland Holdings Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Birchwood, Rosenallis, Co. Laois, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activity is to act as a holding company. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company's registered number is 417402.

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 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

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

The company is a holding company and does not have any income chargeable to tax in the financial year.

Ordinary share capital

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

J&G Hyland Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

3. Investments

	Subsidiary undertakings shares	Total
Investments Cost or Valuation	€	€
At 30 June 2025	181	181
Net book value At 30 June 2025	181	181
At 30 June 2024	181	181

4. Debtors

	2025 €	2024 €
Other debtors	19	19

The other debtors figure is made up of ordinary share capital not paid at the year-end.

5. Creditors Amounts falling due within one year

	2025 €	2024 €
Other creditors	100	100

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 17 December 2025.