

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

**Company Name:** Jason Bracken Windows Limited

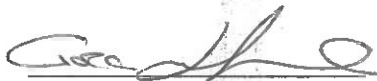
**Company Number:** 734509

**Financial Year:** 28<sup>th</sup>. February, 2026

**CERTIFICATE:**

**WE HEREBY CERTIFY** that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed and that they are true copies of the originals laid before the relevant general meeting or presented to the members.

**Signature:**



**Ciara Loughnane  
Secretary**

27/03/2026.

**Date**



**Jason Bracken  
Director**

27/03/2026.

**Date**

Company registration number: 734509

**Jason Bracken Windows Limited  
Trading as Jason Bracken Windows Limited**

**Unaudited abridged financial statements**

**for the financial year ended 28 February 2026**

# Jason Bracken Windows Limited

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## Jason Bracken Windows Limited

### Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless 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 and then apply them consistently;
- make judgments 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

Jason Bracken Windows Limited

Balance sheet  
As at 28 February 2026

	Note	2026 €	€	2025 €	€
<b>Fixed assets</b>					
Tangible assets		21,928		21,751	
			21,928		21,751
<b>Current assets</b>					
Stocks		12,010		7,644	
Debtors		17,041		14,932	
Cash at bank and in hand		26,928		11,944	
		55,979		34,520	
<b>Creditors: amounts falling due within one year</b>		(58,480)		(44,462)	
<b>Net current liabilities</b>		(2,501)		(9,942)	
<b>Total assets less current liabilities</b>		19,427		11,809	
<b>Creditors: amounts falling due after more than one year</b>		(5,487)		(11,357)	
<b>Net assets</b>		13,940		452	
<b>Capital and reserves</b>					
Called up share capital presented as equity		100		100	
Profit and loss account		13,840		352	
<b>Shareholders funds</b>		13,940		452	

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'.

The notes on pages 4 to 7 form part of these abridged financial statements.

Jason Bracken Windows Limited

Balance sheet (continued)  
As at 28 February 2026

I, as director of Jason Bracken Windows Limited 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 shareholders 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);
- 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 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.

These abridged financial statements were approved by the director of the company on 27 March 2026 and signed by:



Mr. Jason Bracken  
Director

Director

The notes on pages 4 to 7 form part of these abridged financial statements.

## Jason Bracken Windows Limited

### Notes to the abridged financial statements Financial year ended 28 February 2026

#### 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.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and 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 taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

## Jason Bracken Windows Limited

### Notes to the abridged financial statements (continued) Financial year ended 28 February 2026

#### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### 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:

Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### 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.

#### General Information

Jason Bracken Windows Limited is a private company limited by shares incorporated and domiciled in Ireland. The company operates a retail shop selling hardware to the general public from premises at Clara, Co. Offaly.

Jason Bracken Windows Limited

Notes to the abridged financial statements (continued)  
Financial year ended 28 February 2026

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2 (2025: 2).

The aggregate payroll costs incurred during the financial year were:

	2026	2025
	€	€
Wages and salaries	43,925	51,266
Social insurance costs	871	1,702
	<u>44,796</u>	<u>52,968</u>

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2026	2025
	€	€
Emoluments in respect of qualifying services	<u>34,449</u>	<u>35,230</u>

4. Appropriations of profit and loss account

	2026	2025
	€	€
At the start of the financial year	352	84
Profit for the financial year	13,488	268
At the end of the financial year	<u>13,840</u>	<u>352</u>

Jason Bracken Windows Limited

Notes to the abridged financial statements (continued)  
Financial year ended 28 February 2026

5. Directors transactions

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

	2026	2025
	€	€
At the start of the financial year	18,307	11,800
Advances made during the financial year	1,586	6,507
At the end of the financial year	<u>19,893</u>	<u>18,307</u>

Disclosure for each director or other person is as follows:

	2026	2025
	€	€
At the start of the financial year	18,307	11,800
Advances made during the financial year	1,586	6,507
At the end of the financial year	<u>19,893</u>	<u>18,307</u>

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 27 March 2026.