

**Power Window Fitting Limited**

**Unaudited Abridged**

**Financial Statements**

**For the Year Ended 30th April 2025**

# **Abridged Financial Statements for the Year Ended 30<sup>th</sup> April 2025**

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## Company Information

Director

Eamonn Power

Secretary

Fidelis Power

Registered Office

Tomhaggard,  
Co. Wexford

Company Number

719673

Banks

Bank of Ireland  
Custom House Quay  
Wexford

**EXTRACT FROM DIRECTORS' REPORT IN ACCORDANCE WITH SECTION 329 OF THE COMPANIES ACT  
2014 FOR THE YEAR ENDED 30<sup>th</sup> April 2025**

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES the interests of the directors in the share capital  
of the company at 30<sup>th</sup> April 2025

	Ordinary Shares
Eamonn Power	100
Fidelis Power	0

This extract from the Directors Report is a true copy of the information from the Directors Report,  
laid before the members in general meeting, as required by Section 355(6)(b) of the Companies Act  
2014.

*Fidelis Power*

Fidelis Power

Secretary

9th January 2025

*Eamonn Power*

Eamonn Power

Director

9th January 2025

## STATEMENT OF DIRECTORS' RESPONSIBILITIES for the Year Ended 30<sup>th</sup> April 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial for each financial year. Under that law the directors have elected to prepare financial statements in accordance with Irish Generally Accepted Accounting Practice. Under company law, the directors must not approve the financial statements unless they are 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 and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

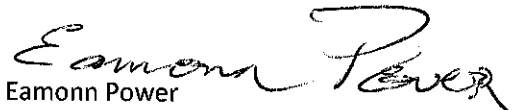
In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and 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 affect 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 directors are 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 Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention.



Fidelis Power  
Secretary  
9<sup>th</sup> January 2025



Eamonn Power  
Director  
9<sup>th</sup> January 2025

## Statement of Financial Position of 30th April 2025

<u>Assets</u>	2025	2024
Fixed Assets	<u>73,878</u>	<u>50,132</u>
Tangible Fixed Assets	73,878	50,132
Current Assets		
Cash at Bank	78,222	49,628
Debtors	<u>27,561</u>	<u>34,845</u>
	105,783	84,473
Creditors (amounts falling due within one year)	<u>(20,159)</u>	<u>(47,010)</u>
Net Current Assets	85,624	37,463
Total Assets less Current Liabilities	159,503	87,595
Capital and Reserves		
Called up Share Capital	100	100
Long Term Liability	46,076	-
Profit and Loss A/C	<u>113,327</u>	<u>87,495</u>
	159,503	87,595

We, as directors of Power Window Fitting 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) we 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 loss for such a 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.

(e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014 and 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.

Approved by the Board on 9<sup>th</sup> January 2026



Fidelis Power

Secretary



Eamonn Power

Director

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS 30<sup>th</sup> April 2025**

### **1. ACCOUNTING POLICIES**

#### **1.1 Statement of compliance**

Power Window Fitting Ltd is a limited liability company incorporated in the Republic of Ireland. The registered office of the company is at Tomhaggard, Co. Wexford. The company's financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland).

#### **1.2 Basis of preparation**

The financial statements of Power Window Fitting Ltd were authorised for issue by the Board of Directors on 6th January 2025. The financial statements are prepared in euro which is the presentational and functional currency of the company.

#### **1.3 Going concern**

The directors believe that the company is a going concern and have prepared the financial statements accordingly.

#### **1.4 Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenue and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

##### **Useful lives of depreciable assets**

Management reviews its estimate of the useful lives and residual values of depreciable assets annually and takes accounts of technological changes that may impact on these estimates.

#### **1.5 Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as trade and other accounts receivable, trade creditors, and loans and similar finance from banks and other third parties.

(a) Cash and cash equivalents Cash and cash equivalents in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity date of three months or less.

(b) Short term debtors and creditors Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in the income statement in other operating expenses.

(c) Interest bearing loans and borrowings All interest-bearing loans and borrowings which are basic financial instruments are initially recognised at the present value of cash receivable/payable to the bank (including interest). After initial recognition they are measured at amortised cost using the effective interest rate method, less impairment. The effective interest rate amortisation is included in finance revenue/expense in the income statement.

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS 30<sup>th</sup> April 2025

### 1. ACCOUNTING POLICIES

#### 1.6 Significant Accounting Policies

The significant accounting policies applied by the company include the following:

(a) Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014.

Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

(b) Fixed assets – depreciation

Tangible fixed assets are carried at cost less accumulated depreciation. Depreciation is calculated to write off the cost of each item over its estimated useful life on a straight-line basis. –Motor Vehicles & Equipment @ 12.50% per annum

Revenue from the sale of goods (including commission) is recognised when the company has transferred the significant risks and rewards of ownership to the buyer, the amount of revenue can be measured reliably and it is probable that the company will receive the consideration due under the transaction.

### 2. STATUTORY INFORMATION - EMPLOYEES AND REMUNERATION

The company only had on average 11 employees for the period, one of whom was the director Eamonn Power & his remuneration was €33,850.

3. Called Share Capital	2025	2024
Authorised		
1,000,000 of ordinary shares of €1 each	1,000,000	1,000,000
Issue and Fully Paid		
100 Ordinary Shares of €1 each	100	100

### 4. Transactions with directors and connected persons

There are no transactions requiring disclosure.

### 5. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 9th January 2026.