

Company registration number 769566 (Republic of Ireland)

WILLOWBROOK HEIGHT LIMITED (FORMALLY KNOWN AS OPERATION JAM LIMITED)

ABRIDGED FINANCIAL STATEMENTS

FOR THE 16.5 MONTHS ENDED 31 DECEMBER 2025

WILLOWBROOK HEIGHT LIMITED (FORMALLY KNOWN AS OPERATION JAM LIMITED)

COMPANY INFORMATION

Directors	Ciarán Nolan Patrick Nolan Niall Dempsey	(Appointed 26 August 2024) (Appointed 19 August 2024) (Appointed 13 August 2024) (Resigned 16 April 2025)
Secretary	Patrick Nolan NDTax Limited	(Appointed 26 August 2024) (Appointed 13 August 2024) (Resigned 26 August 2024)
Company number	769566	
Registered office	Willowbrook Portersize Ballitore Athy Co Kildare	
Accountants	TLP Corporate Services Limited Naas Town Centre Sallins Road Naas Co Kildare	
Business address	Willowbrook Portersize Ballitore Athy Co Kildare	
Bankers	Bank of Ireland Dublin Road Carlow Co. Carlow	

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WILLOWBROOK HEIGHT LIMITED (FORMALLY KNOWN AS OPERATION JAM LIMITED)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	2025	
	€	€
Fixed assets		136,360
Current assets	120,091	
Creditors: amounts falling due within one year	(34,538)	
Net current assets		<u>85,553</u>
Total assets less current liabilities		<u>221,913</u>
Net assets		<u><u>221,913</u></u>
Capital and reserves		<u><u>221,913</u></u>

Willowbrook Height Limited (formally known as Operation Jam Limited) is a private company limited by shares incorporated in the Republic of Ireland. The registered office is Willowbrook, Portersize, Ballitore, Athy, Co Kildare.

We, as directors of Willowbrook Height Limited (formally known as Operation Jam Limited), state that:

(a) the company is availing itself of the exemption from audit 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 section 358 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) the directors acknowledge the obligations of the company, under the Companies Act 2014, to:

(i) 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 16.5 Months and of its profit or loss for such a 16.5 Months; and

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company; and

(e) the company has relied on the specified exemption as a micro company contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and we confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro-entity provisions and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The financial statements were approved by the board of directors and authorised for issue on 20 February 2026 and are signed on its behalf by:

Ciarán Nolan
Director

Patrick Nolan
Director

Company registration number 769566 (Republic of Ireland)

WILLOWBROOK HEIGHT LIMITED (FORMALLY KNOWN AS OPERATION JAM LIMITED)

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 DECEMBER 2025

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The company changed its name from Operation Jam Limited to Willowbrook Height Limited on 7 November 2024.

1.2 Reporting period

The financial statements are for the period from 13 August 2024 (date of incorporation) to 31 December 2025.

1.3 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account settlement discounts.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from contracts for the provision of management services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

Financial assets and liabilities are recognised only when the company becomes a party to the contractual provisions of the instrument. They are recognised initially at cost, which is measured at the transaction price including material transaction costs. Financial assets and liabilities are offset when the company currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 DECEMBER 2025

1.8 Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

2 Profit and loss reserves

	2025
	€
At the beginning of the 16.5 Months	-
Profit for the 16.5 Months	221,813
At the end of the 16.5 Months	<u>221,813</u>