

Company Number: 511532

Crest Shower Doors Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Crest Shower Doors Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 6

Crest Shower Doors Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	3,877	5,170
Current Assets			
Stocks	6	73,274	98,963
Debtors	7	11,605	30,811
Cash at bank and in hand		294,222	259,323
		379,101	389,097
Creditors: amounts falling due within one year	8	(26,669)	(38,016)
Net Current Assets		352,432	351,081
Total Assets less Current Liabilities		356,309	356,251
Capital and Reserves			
Called up share capital presented as equity		2	2
Retained earnings	9	356,307	356,249
Shareholders' Funds		356,309	356,251

We as Directors of Crest Shower Doors 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 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 micro companies' regime.

Approved by the board on 12 March 2026 and signed on its behalf by:

Richard Sherlock
Director

Amanda Conaty
Director

Crest Shower Doors Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Crest Shower Doors Limited is a company limited by shares incorporated in Ireland. Dunshaughlin Business Park, Dunshaughlin, Co. Meath is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	20% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Crest Shower Doors Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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

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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,293	1,293
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4. (2023: 3)

	2025	2024
	Number	Number
Directors	2	1
Manual Workers	2	2
	<u> </u>	<u> </u>
	4	3
	<u> </u>	<u> </u>

5. Tangible assets

	Motor	Total
	vehicles	
	€	€
Cost		
At 1 January 2025	6,463	6,463
	<u> </u>	<u> </u>
At 31 December 2025	6,463	6,463
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	1,293	1,293
Charge for the financial year	1,293	1,293
	<u> </u>	<u> </u>
At 31 December 2025	2,586	2,586
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	3,877	3,877
	<u> </u>	<u> </u>
At 31 December 2024	5,170	5,170
	<u> </u>	<u> </u>

Crest Shower Doors Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. Stocks	2025	2024
	€	€
Finished goods	73,274	98,963

The replacement cost of stock did not differ significantly from the figures shown.

7. Debtors	2025	2024
	€	€
Trade debtors	8,007	27,463
Other debtors	3,598	3,348
	11,605	30,811

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	204	-
Trade creditors	3,828	1,367
Taxation	20,617	34,729
Accruals	2,020	1,920
	26,669	38,016

9. Income Statement	2025	2024
	€	€
At 1 January 2025	356,249	245,249
Profit for the financial year	58	111,000
At 31 December 2025	356,307	356,249

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 March 2026.