

Company Number: 721803

S & T Windows Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

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S & T Windows Ltd

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S & T Windows Ltd
BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>9,061</u>	<u>10,874</u>
Current Assets			
Stocks	6	7,800	-
Debtors	7	1,311	(1,343)
Cash at bank and in hand		85,930	86,418
		<u>95,041</u>	<u>85,075</u>
Creditors: amounts falling due within one year	8	<u>(8,783)</u>	<u>(8,584)</u>
Net Current Assets		<u>86,258</u>	<u>76,491</u>
Total Assets less Current Liabilities		<u>95,319</u>	<u>87,365</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	95,219	87,265
Shareholders' Funds		<u>95,319</u>	<u>87,365</u>

I as Director of S & T Windows Ltd, 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 micro companies' regime.

Approved by the board on 15 January 2026 and signed on its behalf by:


 Shane Kavanagh
 Director

S & T Windows Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

S & T Windows Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721803. The registered office of the company is Hollyfort, Gorey, Co. Wexford, Y25WN56, Ireland which is also the principal place of business of the company. 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 financial year ended 30 June 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

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. Stocks are determined on a first-in first-out basis. 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.

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.

S & T Windows Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Share-based payments

There were no share-based payments in this year.

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 Balance Sheet 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	<u>1,813</u>	<u>1,813</u>

4. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Directors	1	1
Support staff	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

5. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2024	<u>2,500</u>	<u>12,000</u>	<u>14,500</u>
At 30 June 2025	<u>2,500</u>	<u>12,000</u>	<u>14,500</u>
Depreciation			
At 1 July 2024	626	3,000	3,626
Charge for the financial year	313	1,500	1,813
At 30 June 2025	<u>939</u>	<u>4,500</u>	<u>5,439</u>
Net book value			
At 30 June 2025	<u>1,561</u>	<u>7,500</u>	<u>9,061</u>
At 30 June 2024	<u>1,874</u>	<u>9,000</u>	<u>10,874</u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>7,800</u>	<u>-</u>

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

S & T Windows Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Debtors	2025	2024
	€	€
Trade debtors	(3,440)	(3,440)
Director's current account	3,118	2,000
Taxation	1,633	97
	<u>1,311</u>	<u>(1,343)</u>
	<u><u>1,311</u></u>	<u><u>(1,343)</u></u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	1,014	463
Taxation	2,836	1,571
Other creditors	2,350	3,450
Accruals	2,583	3,100
	<u>8,783</u>	<u>8,584</u>
	<u><u>8,783</u></u>	<u><u>8,584</u></u>
9. Share-based payments		
Equity-settled share-based payments		
10. Profit and loss account		
	2025	2024
	€	€
At 1 July 2024	87,265	68,308
Profit for the financial year	7,954	18,957
	<u>95,219</u>	<u>87,265</u>
At 30 June 2025	<u><u>95,219</u></u>	<u><u>87,265</u></u>
11. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
12. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 15 January 2026.		

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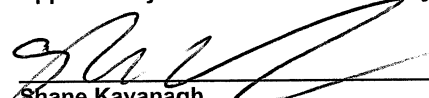
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		2025	2024
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		5	5
		<u><u> </u></u>	<u><u> </u></u>
5.	Tangible assets		
		Fixtures, fittings and equipment	Motor vehicles
		€	€
	Cost		Total
	At 1 July 2024	<u>2,500</u>	<u>12,000</u>
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