

Registration Number 357495

C S Shopfittings Limited

Abbreviated Accounts

For the year ended 30th June 2025

C S Shopfittings Limited

Company Information

Directors **Derek Shekleton**
 Alan Shekleton
 John Carragher

Secretary **Derek Shekleton**

Company Number **357495**

Registered Office **Enterprise Centre**
 Stonewall
 Bailieborough
 Co Cavan

Bankers **Bank of Ireland**
 Main St
 Bailieborough
 Co Cavan

C S Shopfittings Limited

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C S Shopfittings Limited

Directors' Declaration on un-audited financial statements
For the year ended 30th June 2025

In relation to the financial statements set out on pages 2-6

The Directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying to them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the Company will continue in business

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the Company for the year ended 30th June 2025

Directors and Secretary and their beneficial interest in the shares of the Company are as follows:

	Ordinary shares of €1 each
Mr John Carragher	1
Mr Derek Shekleton	1
Mr Alan Shekleton	1

By Order of the Board

Mr Derek Shekleton
Secretary
19th March 2026

Mr John Carragher
Director

CS Shopfittings Limited
Year ended 30 June 2025
Balance Sheet

		2025	2025	2024	2024
		€	€	€	€
Fixed Assets			85,204		85,204
Current Assets					
Stock	5	123,123		108,235	
Trade & Sundry Debtors	6	133,253		148,889	
Cash at Bank		3,518		6,491	
		<u>259,894</u>		<u>263,615</u>	
Creditors: amounts falling due within one year	7	31,350		141	
Net Current Assets/Liabilities			228,544		263,474
Total Assets Less Current Liabilities			<u><u>313,743</u></u>		<u><u>348,678</u></u>
Capital & Reserves					
Called up Share Capital	8	3		3	
Profit & Loss Account		313,751		348,678	
Equity Shareholders Funds	9		<u><u>313,753</u></u>		<u><u>348,678</u></u>

We, as directors of CS Shopfittings Ltd., state that

(a) the company is availing itself of the exemption from an 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; and

(d) the directors acknowledge that 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 year and of its profits or loss for such a year; and

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

They company has relied on the specified exemption 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 confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the board of directors and authorised for issue on 19th March 2026 and are signed on its behalf by:

John Carragher

Director

Company Registration No 357495

Derek Shekleton

Director

CS Shopfittings Limited
Notes to the Financial Statements
for the year ended 30 June 2025

1 Accounting Policies

Company information

L Shaw Supplies Limited is a limited company domiciled and incorporated in Republic of Ireland. The registered office is Enterprose Centre, Stonewall, Bailieborough, Co Cavan

1.1 Accounting convention

These financial statement have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the requirement 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 on the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30th June 2017 are the first financial statements of CS Shopfitting Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and The Republic of Ireland. The date of transition to FRS 102 was 1 January 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 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.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and 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 trade discounts, settlement discounts and volume rebates

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 normal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and Machinery	12.5% Straight Line
Fixtures & Fittings	12.5% Straight Line
Motor Vehicles	12.5% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account.

CS Shopfittings Limited
Notes to the Financial Statements
for the year ended 30 June 2025

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises of direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at cost, adjusted where applicable for any loss of service potential

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit and loss. Reversals of impairment losses are also recognised in profit and loss.

1.6 Financial Instruments

Trade and other Debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the Profit and Loss.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

Trade and Other Creditors

Trade and other creditors are classified as Current Liabilities if payment is due within one year or less. If not, they are presented as Non Current Liabilities. Trade payable are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current Tax

The tax currently payable is based on taxable profit for the year. Taxable profits differs from net profit as reported in the profit and loss account because it excludes items of income or expenses 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.

Deferred Tax

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credits directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

CS Shopfittings Limited
Notes to the Financial Statements
for the year ended 30 June 2025

1.8 Employee benefits

The costs of short term employees benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Transition to FRS 102

Prior to the 1st January 2014, the company prepared its Financial Statements under previously extant Irish GAAP. From the 1st January 2014, the company has elected to present its Financial Statements in accordance with FRS 102 and the Companies Act 2014

The comparative figures in respect of the 2014 Financial Statements have been restated to reflect the company's adoption of FRS 102 from the date of the transition at 1st January 2014.

There were no adjustments required to the Financial Statements in adopting FRS 102.

4 Employees

There average monthly number of persons (including directors) employed by the company during the year was

	2025	2024
Production	4	4
Distribution	<u>2</u>	<u>2</u>
Total	<u><u>6</u></u>	<u><u>6</u></u>

5 Stocks

	2025	2024
	€	€
Stocks	<u><u>123,123</u></u>	<u><u>108,235</u></u>

6 Debtors

	2025	2024
	€	€
Trade Debtors	<u><u>133,253</u></u>	<u><u>148,889</u></u>

CS Shopfittings Limited
Notes to the Financial Statements
for the year ended 30 June 2025

7 Creditors: amounts falling due within one year	2025	2024
	€	€
Trade Creditors	- 42,269	-
Other Taxes	10,929	1
	<u>- 31,345</u>	<u>- 1</u>

8 Share Capital	2025	2024
	€	€
Authorised		
1,000,000 ordinary shares of of €1.269738 each	1,269,738	1,269,738
Allotted, called up and fully paid		
2 ordinary shares of €1.269728	<u>3</u>	<u>3</u>

9 Profit and Loss Reserves	2025	2024
	€	€
Profit/Loss for year	- 34,925	- 112,624
Opening Shareholders Funds	348,679	461,302
	<u>313,751</u>	<u>348,678</u>

10 Directors and Secretary's Interest in Shares

The directors and secretary's interests in the shares of the company were as follows:

	2025	2024
	€	€
John Carragher	1	1
Derek Shekleton	1	1
Alan Shekleton	1	1
	<u>3</u>	<u>3</u>

11 Approval of financial Statements

The directors approved the financial statements on the 19th March 2026