

Novacrest Ltd

SMALL AUDIT EXEMPT COMPANY

ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS

Name of Company: Novacrest Ltd

Companies registration number: 241940

Unaudited Financial Statements year ending 30th April 2025

Contents

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Novacrest Ltd

NAMES OF DIRECTORS AND OTHER INFORMATION

1. Directors

Sandra O'Brien, Silverbrook, Ballyvass, Castledermot, Co Kildare.
Anne Marie O'Brien, Ballinamona, Castledermot, Co Kildare.

2. Shareholdings

Sandra O'Brien who is a Director holds 1,500 ordinary shares @ €1.27 each.
Anne Marie O'Brien who is a Director holds 1,500 ordinary shares @ €1.27 each.

3. Secretary

Sandra O'Brien, Silverbrook, Ballyvass, Castledermot, Co Kildare.

4. Registered Office

Ballinamona,
Castledermot,
Co Kildare.

5. Accountants

Miller & Brennan Accountants
71 Leinster Street
Athy
Co Kildare

6. Bankers

Bank of Ireland,
Kilcullen,
Co Kildare.

7. Solicitors

Osborne Solicitors,
Emily Square,
Athy,
Co Kildare.

NOVACREST LTD

EXTRACTS FROM DIRECTORS REPORT

SECTION 329

THE DIRECTORS SHAREHOLDINGS

1. Sandra O'Brien

Who is a Director holds 1,500 ordinary 1.27euro shares in Novacrest Ltd and does not hold any other share or debentures of the Company.

There is no group company.

She is the Company Secretary.

2. Anne Marie O'Brien

Who is a Director holds 1,500 ordinary 1.27 euro shares in Novacrest Ltd and does not hold any other shares or debentures of the Company.

There is no group company.

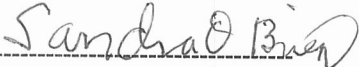
3.

NOVACREST LTD

ABRIDGED BALANCE SHEET AS AT 30TH APRIL 2025

	Year ended 30/04/2025	Year ended 30/04/2024
Intangible Assets	Nil	Nil
Tangible Assets	110,941	113,613
	-----	-----
<u>Current Assets</u>		
Cash in bank and in hand	Nil	Nil
Stock	2,500	4,200
Debtors	19,105	23,806
VAT Debtors	2,727	3,026
	-----	-----
	24,332	31,032
<u>Current Liabilities</u>		
Bank overdraft	11,261	15,777
Accruals	29,456	29,105
Creditors	12,276	11,629
Corporation Tax	Nil	Nil
	-----	-----
	52,993	56,511
Net Current Liabilities	(28,661)	(25,479)
	-----	-----
Net Assets	82,280	88,134
	=====	=====
Represented by		
Capital Reserves		
Called up share capital	3,810	3,810
Profit and Loss reserve	63,080	73,625
Long Term Loan	4,691	Nil
Directors Current Account	10,699	10,699
	-----	-----
	82,280	88,134
	=====	=====

Signed on behalf of the Board



Director Sandra O'Brien

Date 28/3/2026



Director Anne Marie O'Brien

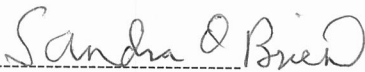
Date 23/3/2026

Novacrest Ltd

We the directors of Novacrest 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) of the Companies Act 2014.
- (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 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; We have done so on the ground 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.

On behalf of the board



Sandra O'Brien
Director

Date: 23/3/2026



Anne Marie O'Brien
Director

Date: 23/3/2026

Novacrest Ltd

Notes to the financial statements **for the year ended 30th April 2025**

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and 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.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	12.5% Reducing balance
Fixtures, fittings and		
Equipment	-	12.5% Reducing balance
Motor vehicles	-	20% Reducing balance

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. Lease incentives are recognised over the shorter of the lease term and the date of the next rent review.

1.5. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.