



Company Number: 444795

Store Vision Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Store Vision Limited

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Store Vision Limited
DIRECTORS AND OTHER INFORMATION

Directors	Don Harrington Elaine Harrington
Company Secretary	Elaine Harrington
Company Number	444795
Registered Office and Business Address	Unit 231 Holly Road Western Industrial Estate Naas Road Dublin 12
Accountants	Quantus Advisory Ltd Chartered Certified Accountants College House 71-73 Rock Road Blackrock Co. Dublin
Bankers	AIB 45 Tower Road Clondalkin Dublin 22

Store Vision Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

Don Harrington
Director

12 January 2026

Elaine Harrington
Director

12 January 2026

Store Vision Limited
STATEMENT OF FINANCIAL POSITION

as at 30 September 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	1,384,270	1,410,397
Financial assets	6	7,500	7,500
Non-Current Assets		1,391,770	1,417,897
Current Assets			
Inventories	7	1,045,084	1,267,127
Receivables	8	1,253,397	619,736
Cash and cash equivalents		2,064,894	2,097,185
		4,363,375	3,984,048
Payables: amounts falling due within one year	9	(498,470)	(756,937)
Net Current Assets		3,864,905	3,227,111
Total Assets less Current Liabilities		5,256,675	4,645,008
Equity			
Called up share capital presented as equity		3	2
Retained earnings		5,256,672	4,645,006
Equity attributable to owners of the company		5,256,675	4,645,008

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Store Vision 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 small companies' regime.

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

Don Harrington
Director

Elaine Harrington
Director

Store Vision Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	2	3,456,768	3,456,770
Profit for the financial year	-	1,188,238	1,188,238
At 30 September 2024	2	4,645,006	4,645,008
Profit for the financial year	-	611,666	611,666
Net proceeds of equity Ordinary share issue	1	-	1
At 30 September 2025	3	5,256,672	5,256,675

Store Vision Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Store Vision Limited is a company limited by shares incorporated in Ireland. Its Registered office is Unit 231 Holly Road, Western Industrial Estate, Naas Road, Dublin 12. 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 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Turnover represents net invoice sales to customers.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight Line
Short leasehold vehicles	-	25% Reducing Balance
Fixtures, fittings and equipment	-	20% Reducing Balance
Motor vehicles	-	25% Reducing Balance

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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Store Vision Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Inventories

Inventories is stated at the lower of cost and estimated selling price less costs to complete and sell. Full Provision has been made for damages, deteriorated, obsolescent or unusable materials.

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level of activity

Trade and other receivables

Trade and other receivables 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 and cash equivalents

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 Payables.

Trade and other payables

Trade and other payables 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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	127,849	138,459
Government grants received	(7,480)	(4,706)
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 19, (2024 - 19).

	2025	2024
	Number	Number
Administrative & Operatives	19	19
	<u> </u>	<u> </u>

Store Vision Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

5. Property, plant and equipment

	Land and buildings freehold €	Investment properties €	Short leasehold vehicles €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost						
At 1 October 2024	613,504	473,330	56,834	44,244	531,811	1,719,723
Additions	33,535	-	-	-	68,187	101,722
	<u>647,039</u>	<u>473,330</u>	<u>56,834</u>	<u>44,244</u>	<u>599,998</u>	<u>1,821,445</u>
At 30 September 2025						
Depreciation						
At 1 October 2024	73,618	-	43,193	15,571	176,944	309,326
Charge for the financial year	12,940	-	3,410	5,735	105,764	127,849
	<u>86,558</u>	<u>-</u>	<u>46,603</u>	<u>21,306</u>	<u>282,708</u>	<u>437,175</u>
At 30 September 2025						
Carrying amount						
At 30 September 2025	<u>560,481</u>	<u>473,330</u>	<u>10,231</u>	<u>22,938</u>	<u>317,290</u>	<u>1,384,270</u>
At 30 September 2024	<u>539,886</u>	<u>473,330</u>	<u>13,641</u>	<u>28,673</u>	<u>354,867</u>	<u>1,410,397</u>

Store Vision Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

6. Financial fixed assets

	Other unlisted investments €	Total €
Investments Cost		
At 30 September 2025	7,500	7,500
Carrying amount		
At 30 September 2025	7,500	7,500
At 30 September 2024	7,500	7,500

7. Inventories

	2025 €	2024 €
Work in progress	444,954	753,413
Finished goods and goods for resale	600,130	513,714
	1,045,084	1,267,127

Stocks represents goods purchased ready for re-sale and are stated at costs.

8. Receivables

	2025 €	2024 €
Trade receivables	1,162,254	541,189
Other debtors	(158)	-
Taxation	66,192	52,146
Prepayments	25,109	26,401
	1,253,397	619,736

9. Payables Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	7,032	6,895
Trade payables	384,097	340,695
Taxation	105,913	107,919
Accruals	1,428	301,428
	498,470	756,937

10. Income Statement

	2025 €	2024 €
At 1 October 2024	4,645,006	3,456,768
Profit for the financial year	611,666	1,188,238
At 30 September 2025	5,256,672	4,645,006

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

Store Vision Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

12. Directors' remuneration	2025	2024
	€	€
Remuneration	115,875	107,583
Pension contributions	40,800	340,800
	<u>156,675</u>	<u>448,383</u>

13. Events After the End of the Reporting Period

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

14. Approval of financial statements

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