

Company Number: 608540

Facade Fix Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Facade Fix Limited
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Facade Fix Limited
DIRECTORS AND OTHER INFORMATION

Directors	Donal Costello Catriona Costello
Company Secretary	Catriona Costello
Company Number	608540
Registered Office	14 Mellowes Road Finglas West Dublin 11 Dublin11 Dublin D11 Y5N8 Ireland
Accountants	Traport ltd T/A TaxAssist accountants 1 McKee Avenue, Finglas, Dublin 11, D11 K583 en-ie en-ie
Bankers	AIB Bank 53 Main St.,Finglas,Dublin 11 Dublin 11 Dublin D11 PH94 Ireland

Facade Fix Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	31,280	39,100
Current Assets			
Debtors	7	44,733	52,284
Cash and cash equivalents		16,564	18,863
		61,297	71,147
Creditors: amounts falling due within one year	8	(27,097)	(28,727)
Net Current Assets		34,200	42,420
Total Assets less Current Liabilities		65,480	81,520
Creditors:			
amounts falling due after more than one year	9	(19,104)	(27,902)
Net Assets		46,376	53,618
Equity			
Called up share capital presented as equity		100	100
Retained earnings		46,276	53,518
Shareholders' Funds		46,376	53,618

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.

I as Director of Facade Fix 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,

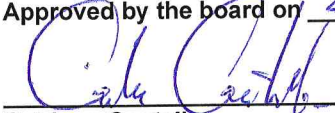
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

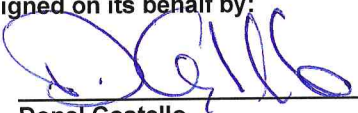
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 small companies' regime.

Approved by the board on 23/3/2026 and signed on its behalf by:


 Catriona Costello
 Company Secretary


 Donal Costello
 Director

Facade Fix Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Facade Fix Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 608540. The registered office of the company is 14 Mellows Road, Finglas West, Dublin 11, Dublin 11, Dublin, D11 Y5N8, Ireland. Contract glazing 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 31 December 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.

Turnover

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

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:

Motor vehicles	-	12.5% 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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

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.

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.

Facade Fix Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

Employee benefits

The cost of short-term employee benefits is 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 employee or to provide termination benefits.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

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.

Ordinary share capital

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

3.	Operating loss	2025	2024
		€	€
	Operating loss is stated after charging:		
	Depreciation of property, plant and equipment	<u>7,820</u>	<u>7,820</u>

4.	Finance costs	2025	2024
		€	€
	Interest	<u>2,853</u>	<u>2,853</u>

5. Employees

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

	2025	2024
	Number	Number
Average employees	<u>5</u>	<u>5</u>

Facade Fix Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Property, plant and equipment	Motor vehicles	Total
	€	€
Cost		
At 1 January 2025	62,560	62,560
	<u>62,560</u>	<u>62,560</u>
At 31 December 2025	62,560	62,560
	<u>62,560</u>	<u>62,560</u>
Depreciation		
At 1 January 2025	23,460	23,460
Charge for the financial year	7,820	7,820
	<u>31,280</u>	<u>31,280</u>
At 31 December 2025	31,280	31,280
	<u>31,280</u>	<u>31,280</u>
Net book value		
At 31 December 2025	<u>31,280</u>	<u>31,280</u>
At 31 December 2024	<u>39,100</u>	<u>39,100</u>
	<u>39,100</u>	<u>39,100</u>
7. Debtors	2025	2024
	€	€
Trade debtors	43,809	52,284
Taxation VAT	924	-
	<u>44,733</u>	<u>52,284</u>
	<u>44,733</u>	<u>52,284</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	1,639	1,120
Trade creditors	634	7,298
Taxation PAYE	3,030	8,327
Directors' current accounts (Note 12)	18,391	10,203
Other creditors	575	-
Accruals	2,828	1,779
	<u>27,097</u>	<u>28,727</u>
	<u>27,097</u>	<u>28,727</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	19,104	27,902
	<u>19,104</u>	<u>27,902</u>
	<u>19,104</u>	<u>27,902</u>
Net obligations under finance leases and hire purchase contracts		
Repayable between one and five years	<u>19,104</u>	<u>27,902</u>
	<u>19,104</u>	<u>27,902</u>

Facade Fix Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Income Statement

	2025 €	2024 €
At 1 January 2025	53,518	-
Loss for the financial year	(7,242)	(10,320)
Other movements	-	63,838
	<u>46,276</u>	<u>53,518</u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Directors' remuneration and transactions

	2025 €	2024 €
Fees	7,950	7,950
Remuneration	54,379	55,425
Pension contributions	3,000	-
	<u>65,329</u>	<u>63,375</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Donal Costello	<u>18,391</u>	<u>10,203</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 23/3/2026