

Peter Allen Windows and Doors Limited
Abridged Unaudited Financial Statements
for the financial period from 20 August 2024 (date of incorporation) to 31 July
2025

Peter Allen Windows and Doors Limited
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Peter Allen Windows and Doors Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €
Fixed Assets		
Tangible assets	8	<u>25,813</u>
Current Assets		
Debtors	9	4,935
Cash and cash equivalents		<u>132,984</u>
		<u>137,919</u>
Creditors: amounts falling due within one year	10	<u>(44,366)</u>
Net Current Assets		<u>93,553</u>
Total Assets less Current Liabilities		119,366
Creditors:		
amounts falling due after more than one year	11	<u>(19,555)</u>
Net Assets		<u><u>99,811</u></u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		<u>99,711</u>
Equity attributable to owners of the company		<u><u>99,811</u></u>

Peter Allen Windows and Doors Limited

BALANCE SHEET

as at 31 July 2025

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 Peter Allen Windows and Doors 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 period and of its profit or loss for such a financial period 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 30/11/25 and signed on its behalf by:

Peter Allen
Company Secretary

Kim Allen
Director

Peter Allen Windows and Doors Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 July 2025

	Retained earnings	Total
	€	€
Profit for the financial period	99,711	99,711
At 31 July 2025	99,711	99,711

Peter Allen Windows and Doors Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 August 2024 (date of incorporation) to 31 July 2025

1. General Information

Peter Allen Windows and Doors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 770032. The registered office of the company is Railway House,, Cregg Road,, Carrick on Suir,, Tipperary.. The principal activity of the company is the supply and fitting of windows and doors. 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 period ended 31 July 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 period, 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.

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.

Leasing and hire purchases

Tangible assets 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 Balance Sheet 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 Profit and Loss Account.

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.

Peter Allen Windows and Doors Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 August 2024 (date of incorporation) to 31 July 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 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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 11 month 12 days period from 20 August 2024 (date of incorporation) to 31 July 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit	2025
	€
Operating profit is stated after charging:	
Depreciation of tangible assets	5,834
	<u> </u>
6. Interest payable and similar expenses	2025
	€
Interest	4,183
	<u> </u>

Peter Allen Windows and Doors Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 August 2024 (date of incorporation) to 31 July 2025

7. Employees

The average monthly number of employees, including directors, during the financial period was 4, (2024 - 0).

	2025 Number
Directors	2
Employees	2
	<u>4</u>

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 20 August 2024	-	-	-
Additions	395	31,252	31,647
	<u>395</u>	<u>31,252</u>	<u>31,647</u>
At 31 July 2025	395	31,252	31,647
	<u>395</u>	<u>31,252</u>	<u>31,647</u>
Depreciation			
At 20 August 2024	-	-	-
Charge for the financial period	269	5,565	5,834
	<u>269</u>	<u>5,565</u>	<u>5,834</u>
At 31 July 2025	269	5,565	5,834
	<u>269</u>	<u>5,565</u>	<u>5,834</u>
Net book value			
At 31 July 2025	<u>126</u>	<u>25,687</u>	<u>25,813</u>

9. Debtors

	2025 €
Taxation	4,935
	<u>4,935</u>

**10. Creditors
Amounts falling due within one year**

	2025 €
Net obligations under finance leases and hire purchase contracts	4,656
Trade creditors	12,000
Taxation	17,341
Directors' current accounts (Note 14)	9,369
Accruals	1,000
	<u>44,366</u>

Peter Allen Windows and Doors Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 August 2024 (date of incorporation) to 31 July 2025

11. Creditors	2025
Amounts falling due after more than one year	€
Finance leases and hire purchase contracts	<u><u>19,555</u></u>
Net obligations under finance leases and hire purchase contracts	
Repayable within one year	4,656
Repayable between one and five years	<u>19,555</u>
	<u><u>24,211</u></u>
12. Income Statement	
	2025
	€
At 20 August 2024	-
Profit for the financial period	<u>99,711</u>
At 31 July 2025	<u><u>99,711</u></u>
13. Capital commitments	
The company had no material capital commitments at the financial period-ended 31 July 2025.	
14. Directors' remuneration and transactions	2025
	€
Remuneration	<u>59,167</u>
The following amounts are repayable to the directors:	
	2025
	€
Peter Allen	<u>9,369</u>
15. Post-Balance Sheet Events	
There have been no significant events affecting the company since the financial period-end.	
16. Approval of financial statements	
The financial statements were approved and authorised for issue by the board of directors on <u>30/11/25</u> .	