

Registered number: 126605

ALL OCCASIONS FLORISTS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

ALL OCCASIONS FLORISTS LIMITED

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ALL OCCASIONS FLORISTS LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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 and 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.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 2 to 14:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Ormsby & Rhodes Limited, Chartered Accountants, all the Company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31 August 2025.

On behalf of the board

Mary Harte
Director

Date: 18 December 2025

Kevin Harte
Director

Date: 18 December 2025

ALL OCCASIONS FLORISTS LIMITED

ABRIDGED BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	2025 €	2025 €	2024 €	2024 €
FIXED ASSETS					
Tangible assets	8		-		6,620
			<hr/>		<hr/>
			-		6,620
CURRENT ASSETS					
Stocks	9	6,500		6,500	
Debtors: amounts falling due within one year	10	4,242		4,723	
Cash at bank and in hand		267,960		214,079	
		<hr/>		<hr/>	
		278,702		225,302	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	11	(155,963)		(156,000)	
		<hr/>		<hr/>	
NET CURRENT ASSETS			122,739		69,302
TOTAL ASSETS LESS CURRENT LIABILITIES			<hr/>		<hr/>
			122,739		75,922
NET ASSETS					
			<hr/>		<hr/>
			122,739		75,922
CAPITAL AND RESERVES					
Called up share capital presented as equity			4		4
Profit and loss account			122,735		75,918
			<hr/>		<hr/>
SHAREHOLDERS' FUNDS			122,739		75,922
			<hr/>		<hr/>

We, as directors of All Occasions Florists Limited, state that:

- these financial statements have been prepared in accordance with the small companies regime.
- the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Mary Harte
Director

Kevin Harte
Director

Date: 18 December 2025

Date: 18 December 2025

The notes on pages 4 to 14 form part of these financial statements.

ALL OCCASIONS FLORISTS LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 AUGUST 2025

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 September 2024	4	75,918	75,922
COMPREHENSIVE INCOME FOR THE YEAR			
Profit for the year	-	46,817	46,817
AT 31 AUGUST 2025	4	122,735	122,739

The notes on pages 4 to 14 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 AUGUST 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 September 2023	4	41,868	41,872
COMPREHENSIVE INCOME FOR THE YEAR			
Profit for the year	-	34,050	34,050
AT 31 AUGUST 2024	4	75,918	75,922

The notes on pages 4 to 14 form part of these financial statements.

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. GENERAL INFORMATION

All Occasions Florists Limited is a private company limited by shares incorporated in the Republic of Ireland. The registered office of the company is Clonminam Industrial Estate, Portlaoise, Co. Laois. The principal activity is that of a retail florist.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014 and the requirements of the Statement of Recommended Practice 'Accounting by Limited Liabilities Partnerships'. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.3 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

L/Term Leasehold Property	- 12.5% straight line
Motor vehicles	- 25% Straight line
Fixtures and fittings	- 10% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 STOCKS

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.5 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.7 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.8 FINANCIAL INSTRUMENTS (continued)

arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

2.9 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

a) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

b) Carrying value of stock

Stock represents goods for resale and is measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale. Provision is made for obsolete and slow moving stock based on historical experience.

c) Useful economic life of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

4. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	6,620	16,282

5. EMPLOYEES

The average monthly number of employees, including the directors, during the year was as follows:

	2025	2024
	No.	No.
Administration and management	3	3
Shop assistants	7	6
	10	9

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

6. DIRECTORS' REMUNERATION

	2025 €	2024 €
Directors' emoluments	-	3,193
	<u>-</u>	<u>3,193</u>
	<u><u>-</u></u>	<u><u>3,193</u></u>

7. TAXATION

	2025 €	2024 €
CORPORATION TAX		
Current tax on profits for the year	6,374	5,942
Adjustments in respect of previous periods	-	19
	<u>6,374</u>	<u>5,961</u>
	<u><u>6,374</u></u>	<u><u>5,961</u></u>
TOTAL CURRENT TAX	<u><u>6,374</u></u>	<u><u>5,961</u></u>
DEFERRED TAX		
TOTAL DEFERRED TAX	<u><u>-</u></u>	<u><u>-</u></u>
	<u><u>-</u></u>	<u><u>-</u></u>
TAXATION ON PROFIT ON ORDINARY ACTIVITIES	<u><u>6,374</u></u>	<u><u>5,961</u></u>

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is lower than (2024 - higher than) the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%). The differences are explained below:

	2025 €	2024 €
Profit on ordinary activities before tax	<u>53,191</u>	<u>40,011</u>
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	6,649	5,000
EFFECTS OF:		
Capital allowances for year in excess of depreciation	(275)	942
Adjustments to tax charge in respect of prior periods	-	19
TOTAL TAX CHARGE FOR THE YEAR	<u><u>6,374</u></u>	<u><u>5,961</u></u>

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

8. TANGIBLE FIXED ASSETS

	L/Term Leasehold Property €	Motor vehicles €	Fixtures and fittings €	Total €
COST OR VALUATION				
At 1 September 2024	5,079	86,308	177,962	269,349
At 31 August 2025	5,079	86,308	177,962	269,349
DEPRECIATION				
At 1 September 2024	5,079	79,688	177,962	262,729
Charge for the year on owned assets	-	6,620	-	6,620
At 31 August 2025	5,079	86,308	177,962	269,349
NET BOOK VALUE				
At 31 August 2025	-	-	-	-
At 31 August 2024	-	6,620	-	6,620

9. STOCKS

	2025 €	2024 €
Finished goods and goods for resale	6,500	6,500
	6,500	6,500

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

10. DEBTORS

	2025 €	2024 €
Trade debtors	1,177	1,534
Other debtors	-	56
Prepayments and accrued income	3,065	3,133
	<u>4,242</u>	<u>4,723</u>

Trade debtors are stated after provisions for bad debts of €5,437 (2024 : €5,437)

11. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	13,749	13,667
Amounts owed to group undertakings	124,189	124,890
Corporation tax	432	-
Taxation and social insurance	11,641	11,491
Other creditors	3,056	3,056
Accruals	2,896	2,896
	<u>155,963</u>	<u>156,000</u>

OTHER TAXATION AND SOCIAL INSURANCE

	2025 €	2024 €
PAYE/PRSI control	3,523	3,648
VAT Control	8,118	7,843
	<u>11,641</u>	<u>11,491</u>

Amounts owed to group undertakings are interest free, unsecured and repayable on demand.

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

12. FINANCIAL INSTRUMENTS

	2025 €	2024 €
FINANCIAL ASSETS THAT ARE DEBT INSTRUMENTS MEASURED AT AMORTISED COST DUE WITHIN ONE YEAR:		
Trade debtors	1,177	1,534
	<u>1,177</u>	<u>1,534</u>
	<u><u>1,177</u></u>	<u><u>1,534</u></u>
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST DUE WITHIN ONE YEAR:		
Trade creditors	13,749	13,668
Amounts owed to group undertakings	124,189	124,889
Other creditors	3,056	3,056
	<u>140,994</u>	<u>141,613</u>
	<u><u>140,994</u></u>	<u><u>141,613</u></u>

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

13. RELATED PARTY TRANSACTIONS

Related Parties

Related party name	Relationship between the parties
Guinness Chemical (Ireland) Limited	Group undertaking
Dymak Limited	Group undertaking
Guinness Chemical Products Limited	Common directors and shareholders
Kevin Harte	Director and shareholder who receives rent from the company for the use of the premises.

	2025 €	2024 €
Included in amounts owed to group undertakings are the following balances:		
Dymak Limited	42,457	42,457
Guinness Chemical (Ireland) Limited	81,732	82,432
	<u>124,189</u>	<u>124,889</u>

Related Party Transactions

All Occasions Florists Limited has availed of the exemption under FRS 102 Section 33.1A not to disclose transactions with group members where the subsidiary which is party to the transaction is wholly owned by such a member.

Key Management Personnel:

There were no key management personnel, other than the directors that received remuneration in the current and prior year.

TRANSACTIONS WITH DIRECTORS

The movements on the directors' current accounts for Mr. Kevin Harte are as follows:

	2025 €
Opening Balance:	3,056
Advanced to the company	-
Repaid by the company	-
	<u>3,056</u>

14. CONTROLLING PARTY

There is no ultimate controlling party.

ALL OCCASIONS FLORISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

15. POST BALANCE SHEET EVENTS

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

16. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 18 December 2025