

**Company registration number: 724071**

**Dried Flowers Creative Ireland Ltd  
Trading as Dried Flowers Creative Ireland  
Unaudited abridged financial statements  
for the financial year ended 31 August 2025**

## Dried Flowers Creative Ireland Ltd

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**Dried Flowers Creative Ireland Ltd**

**Directors and other information**

<b>Directors</b>	Dagmara Kozik Paulina Fox
<b>Secretary</b>	Paulina Fox
<b>Company number</b>	724071
<b>Registered office</b>	Dried Flowers Creative Ireland Limited Chapmans Garage Curragh Road Kildare Town Co Kildare
<b>Business address</b>	Chapmans Garage Curragh Road Kildare Town Kildare
<b>Accountants</b>	Michael J. McCormack & Co Accountants Ltd. Chartered Accountants Congress House Congress Terrace Portarlinton Co. Laois
<b>Bankers</b>	Allied Irish Banks Plc 45 Tower Road, Clondalkin Dublin

**Dried Flowers Creative Ireland Ltd**

**Accountants' Report to the board of directors  
on the Unaudited statutory financial statements of Dried Flowers Creative Ireland Ltd**

We have compiled the statutory financial statements set out on pages 3 to 8 of Dried Flowers Creative Ireland Ltd for the financial year ended 31/08/25.

We have compiled the statutory financial statements which comprise the profit and loss account, balance sheet and related notes of Dried Flowers Creative Ireland Ltd for the financial year ended 31/08/25.

**Respective responsibilities of directors and accountants**

The company's directors are responsible for the statutory financial statements. It is our responsibility to compile the financial statements of Dried Flowers Creative Ireland Ltd from the accounting records, information and explanations supplied to us by the directors.

**Scope of work**

We compiled the statutory financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the International Standard on Related Services 4410 (revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial reporting Standard 105 (FRS 105), the Financial reporting Standard applicable in the Republic of Ireland, and Irish Statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the statutory financial statements.



Michael J. McCormack & Co Accountants Ltd.

Chartered Accountants

Congress House

Portarlinton

Co. Laois

23 March 2026

**Dried Flowers Creative Ireland Ltd**

**Balance sheet  
As at 31/08/25**

	€	€	€	€
Called up share capital not paid		100		100
Current assets	4,949		3,155	
Prepayments and accrued income	288		-	
		5,237		3,155
Creditors: amounts falling due within one year		(9,569)		(6,481)
<b>Net current liabilities</b>		<b>(4,332)</b>		<b>(3,326)</b>
<b>Total assets less current liabilities</b>		<b>(4,232)</b>		<b>(3,226)</b>
Accruals and deferred income		(1,101)		(1,001)
<b>Net liabilities</b>		<b>(5,333)</b>		<b>(4,227)</b>
<b>Share Capital</b>		100		100
<b>Profit &amp; Loss Account</b>		(5,433)		(4,327)
<b>Capital and reserves</b>		<b>(5,333)</b>		<b>(4,227)</b>

We, as directors of Dried Flowers Creative Ireland Ltd state that:

- (a) the company is availing itself of the exemption ( and the exemption shall be expressed to be " 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

**The notes on pages 5 to 8 form part of these abridged financial statements.**

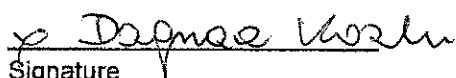
**Dried Flowers Creative Ireland Ltd**

**Balance sheet (continued)**

**As at 31/08/25**

- (e)(i) the directors acknowledge the company's obligations under this Act, to keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company; and
- (f) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board

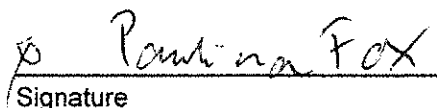
  
Signature

**Dagmara Kozik**

Director

Date: 23/03/26

Company registration number: 724071

  
Signature

**Paulina Fox**

Director

Date: 23/03/26

**The notes on pages 5 to 8 form part of these abridged financial statements.**

## **Dried Flowers Creative Ireland Ltd**

### **Notes to the abridged financial statements Financial year ended 31/08/25**

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Dried Flowers Creative Ireland Limited, Chapmans Garage, Curragh Road, Kildare Town, Co Kildare.

The company registered number is 724071.

#### **2. Statement of compliance**

These statutory financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The financial reporting Standard applicable to the Micro Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with Section 280E of the Companies Act 2014 and FRS 105.

##### **Currency**

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

##### **Going concern**

The company's liabilities exceeded its total assets by €5,333 at 31 August 2025. This would indicate the existence of a material uncertainty which may cast doubt on the company's ability to continue as a going concern. Included in these total liabilities, the directors are owed €9,168 from the company. The directors have confirmed to us that this funding will remain in place and that they will provide any additional support required to enable the company to fund its activities over the next twelve months. The directors have also reviewed the post year end trading of the company and the projected activity for at least one year from the date of signing of the financial statements and are satisfied that the company will continue to trade as a going concern for the foreseeable future.

## Dried Flowers Creative Ireland Ltd

### Notes to the abridged financial statements (continued) Financial year ended 31/08/25

#### Turnover

Turnover is stated net of trade discounts, volume rebates, vat and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the 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 associated economic benefits will flow to the entity, and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Revenue from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

#### Stocks

Stocks are valued at the lower of cost and net realisable value using the first in first out method. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw materials, direct labour and attributable proportion of direct production overheads. Net realisable value comprises the actual or estimated selling price less costs to complete or to be incurred in marketing, selling or distribution.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) are impaired, an impairment loss is recognised.

## **Dried Flowers Creative Ireland Ltd**

### **Notes to the abridged financial statements (continued) Financial year ended 31/08/25**

#### **Financial instruments**

##### **Financial Assets**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit & loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit & loss account.

##### **Financial Liabilities**

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the transaction constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

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

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Dried Flowers Creative Ireland Ltd

Notes to the abridged financial statements (continued)  
Financial year ended 31/08/25

**Post Balance Sheet Events**

There are no post balance sheet events effecting the company.

**4. Appropriations of profit and loss account**

	<b>31/08/25</b>	31/08/24
	€	€
At the start of the financial year	(4,327)	(273)
Loss for the financial year	(1,106)	(4,054)
<b>At the end of the financial year</b>	<u>(5,433)</u>	<u>(4,327)</u>

Company Name: Dried Flowers Creative Ireland Ltd  
Period Ended: 31/08/25  
Company Number: 724071

**Overall Certification to Companies Registration Office**

**To Whom it May Concern,**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

D Dagmara Kozik  
Signature  
Dagmara Kozik  
Director

x Paulina Fox  
Signature  
Paulina Fox  
Secretary

**Date : 23/03/26**

**Date: 23/03/26**