

Profile For Her Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Profile For Her Limited
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**Profile For Her Limited
Directors and Other Information**

Directors	Bernadette Downes Brian Downes
Company Secretary	Brian Downes
Company Number	125866
Registered Office and Business Address	Cul Na Greine, Quartern Lower, Mallow Co. Cork
Accountants	BDO Business and Financial Advisors 103/104 O'Connell Street Limerick
Bankers	Bank of Ireland 150 Bank Place Mallow Co. Cork
Solicitors	R. Moylan & Company Solicitors Shortcastle Mallow Co. Cork

Profile For Her Limited
Directors' Responsibilities Statement
for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to BDO, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 June 2025."

Signed on behalf of the board



Bernadette Downes
Director

Date: 19/02/26



Brian Downes
Director

Date: 19/02/26

Profile For Her Limited
Balance Sheet
as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	4,560	7,195
Current Assets			
Stocks	8	119,947	133,022
Debtors	9	2,567	8,634
Cash and cash equivalents		58,079	48,641
		180,593	190,297
Creditors: amounts falling due within one year	10	(28,047)	(26,025)
Net Current Assets		152,546	164,272
Total Assets less Current Liabilities		157,106	171,467
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings	11	157,103	171,464
Shareholders' Funds		157,106	171,467

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 Profile For Her 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,

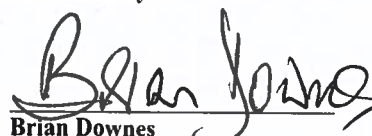
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 19/02/2026 and signed on its behalf by:


Bernadette Downes
Director


Brian Downes
Director

Profile For Her Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 June 2025

1. General Information

These financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Profile For Her Limited for the year ended 30 June 2025.

Profile For Her Limited is a private company limited by shares, registered under Part 2 of Companies Act 2014, incorporated in the Republic of Ireland. The registered office is Cul Na Greine Quartertown Lower Mallow, Co. Cork, which is also the principal place of business of the company. The principal activity of the company is in the retail of ladies fashions

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 June 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

Represents the total invoice value, excluding value added tax, of sales made during the year.

Retained earnings

The directors have decided to disclose the changes in retained earnings in the Profit and Loss Account.

Tangible assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Long leasehold property	-	12.5% Straight line
Fixtures, fittings and equipment	-	20% Straight line

Stocks

Stocks are stated at the lower of cost and net realisable value.

Costs comprises of invoice cost exclusive of value added tax, together with freight and carriage costs incurred. Net realisable value comprises of the actual selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing, selling and distribution.

Provision is made, where necessary, for obsolete, slow moving and defective stocks.

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.

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 Balance Sheet bank overdrafts are shown within Creditors.

Profile For Her Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 June 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.

Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation. Deferred tax assets are recognised to the extent that they are recoverable, that is, on the basis of all available evidence, it is more likely than not that there will be suitable tax profits from which the future reversal of the underlying timing differences can be deducted. Any assets and liabilities recognised have not been discounted.

Government grants

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

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be the company's critical accounting estimates and judgements:

Going concern

The directors have reviewed the financial position of the company for a period of at least twelve months from the date of the approval of the financial statements and are satisfied that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Impairment of stocks

The company hold significant levels of goods for resale at the financial year end date. The directors are of the view that an adequate charge has been made to reflect the possibility of stocks being sold at less than cost. However, this estimate is subject to inherent uncertainty.

Useful lives of tangible fixed assets

Long-lived assets comprising primarily tangible fixed assets represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in useful lives can have a significant impact on the depreciation charge for the financial year.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	2,635	2,700
Government grants received	(15,082)	-
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	4,672	5,415
	<u> </u>	<u> </u>

Profile For Her Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 June 2025

6. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 7).

7. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 July 2024	6,555	31,815	38,370
At 30 June 2025	6,555	31,815	38,370
Depreciation			
At 1 July 2024	3,680	27,495	31,175
Charge for the financial year	819	1,816	2,635
At 30 June 2025	4,499	29,311	33,810
Net book value			
At 30 June 2025	2,056	2,504	4,560
At 30 June 2024	2,875	4,320	7,195

8. Stocks

	2025 €	2024 €
Finished goods and goods for resale	119,947	133,022

There are no material difference between the replacement cost of stock and the balance sheet amounts.

9. Debtors

	2025 €	2024 €
Other debtors	-	4,900
Taxation	-	1,343
Prepayments	2,567	2,391
	2,567	8,634

All debtors are due within one year

10. Creditors

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	2,415	2,852
Trade creditors	3,168	1,682
Taxation	13,490	13,353
Directors' current accounts (Note 13)	5,075	4,239
Accruals	3,899	3,899
	28,047	26,025

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales. It is not practicable to quantify this amount.

Profile For Her Limited
Notes to the Abridged Financial Statements
for the financial year ended 30 June 2025

11. Profit and loss account

	2025 €	2024 €
At 1 July 2024	171,464	188,186
Loss for the financial year	(14,361)	(16,722)
At 30 June 2025	157,103	171,464

The profit and loss account represents cumulative gains and losses recognised in profit or loss, net of transfers to/from other reserves and dividends paid.

12. Capital commitments

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

13. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	30,000	27,667

The following amounts are repayable to the directors:

	2025 €	2024 €
Bernadette Downes	5,075	4,239

The above loan is interest free and unsecured.

14. Related party transactions

The company operates from a premises owned by the directors. Rent paid to the directors in the year is nil (2024 - nil).

15. Controlling interest

The controlling interest in the company is held by Bernadette and Brian Downes.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19/02/2026.