

Purple Design Limited
Directors' Report and Unaudited Financial Statements
for the financial year ended 30 April 2025

Company Number: 327200

Purple Design Limited

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Purple Design Limited
DIRECTORS AND OTHER INFORMATION

Directors

Mark Byrne
Eoin Byrne

Company Secretary

Mark Byrne

Company Number

327200

Registered Office and Business Address

93 Upper George's Street
Dun Laoghaire
Dublin

Bankers

Bank Of Ireland,
St. Stephen's Green,
Dublin 2.

Purple Design Limited

DIRECTORS' REPORT

for the financial year ended 30 April 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 April 2025.

Principal Activity and Review of the Business

The principal activity of the company is commercial artwork and design.

The directors aim to present a balanced and comprehensive review of the development and performance of the business during the year and its position as at the year end. Our review is consistent with the size and non-complex nature of our business and is written in the context of the risks and uncertainties we face.

The directors are satisfied that the results for the year are consistent with expected levels.

As for many businesses of this size, the industry in which it operates continues to be challenging. With the risks and uncertainties faced in mind, the directors are aware that any plans for the future development of the business may be subject to unforeseen future events outside of our control.

Principal Risks and Uncertainties

The directors consider that the principal risk factor that could materially and adversely affect the company's future operating profits or financial position is the loss of business due to the current economic climate

Results and Dividends

The profit for the financial year after providing for depreciation and taxation amounted to €46,466 (2024 - €25,427).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €119,567 (2024 - €93,816) and liabilities of €37,060 (2024 - €58,661). The net assets of the company have increased by €48,234.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Mark Byrne
Eoin Byrne

The secretary who served throughout the financial year was Mark Byrne.

The directors' and the secretary's interests in the shares of the company are as follows:

Name	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
Mark Byrne	Ordinary Shares Class	1	1
Eoin Byrne	Ordinary Shares Class	1	1
		<hr/>	<hr/>
		2	2
		<hr/> <hr/>	<hr/> <hr/>

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.

Future Developments

The company has developed an established place for itself within its market and will continue developments in this area.

Post Balance Sheet Events

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

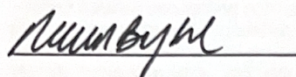
Purple Design Limited
DIRECTORS' REPORT

for the financial year ended 30 April 2025

Accounting Records

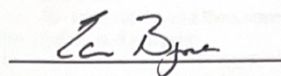
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 93 Upper George's Street, Dun Laoghaire, Dublin.

Signed on behalf of the board



Mark Byrne
Director

Date: 19/1/26



Eoin Byrne
Director

Date: 19 Jan 2026

Purple Design Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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 the 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

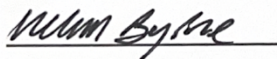
In relation to the financial statements which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

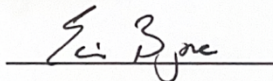
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025.

Signed on behalf of the board



Mark Byrne
Director

Date: 19/1/26



Eoin Byrne
Director

Date: 19 Jan 2026


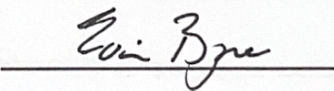
Purple Design Limited
PROFIT AND LOSS ACCOUNT

for the financial year ended 30 April 2025

	Notes	2025 €	2024 €
Turnover		537,698	382,597
Cost of Sales		<u>(349,612)</u>	<u>(267,265)</u>
Gross Profit		188,086	115,332
Administrative expenses		<u>(130,765)</u>	<u>(85,066)</u>
Operating Profit	4	57,321	30,266
Interest payable and similar expenses	5	<u>(350)</u>	<u>(353)</u>
Profit before taxation		56,971	29,913
Tax on profit		<u>(7,838)</u>	<u>(4,486)</u>
Profit for the financial year		<u>49,133</u>	<u>25,427</u>
Total comprehensive income		<u>49,133</u>	<u>25,427</u>

The notes on pages 10 to 13 form part of the financial statements

Approved by the board on 19 Jan 2026 and signed on its behalf by:

Mark Byrne
Director

Eoin Byrne
Director

Purple Design Limited
BALANCE SHEET
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>2,543</u>	<u>3,426</u>
Current Assets			
Stocks	8	10,000	10,000
Debtors	9		
- amounts falling due after more than one year		21,201	19,401
- amounts falling due within one year		37,899	49,536
Cash and cash equivalents		<u>47,924</u>	<u>11,453</u>
		<u>117,024</u>	<u>90,390</u>
Creditors: amounts falling due within one year	10	<u>(35,278)</u>	<u>(58,661)</u>
Net Current Assets		<u>81,745</u>	<u>31,729</u>
Total Assets less current Liabilities		<u>84,288</u>	<u>35,155</u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		84,285	35,152
Shareholders' Funds		<u>84,288</u>	<u>35,155</u>

The notes on pages 10 to 13 form part of the financial statements

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 Purple Design 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,

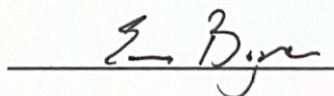
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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.

Approved by the board on 19 Jan 2026 and signed on its behalf by:



Mark Byrne
Director



Eoin Byrne
Director

Purple Design Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS
as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	<u>3</u>	<u>9,725</u>	<u>9,728</u>
Profit for the financial year	<u>-</u>	<u>25,427</u>	<u>25,427</u>
At 30 April 2024	<u>3</u>	<u>35,152</u>	<u>35,155</u>
Profit for the financial year	<u>-</u>	<u>49,133</u>	<u>49,133</u>
At 30 April 2025	<u><u>3</u></u>	<u><u>84,285</u></u>	<u><u>84,288</u></u>

Purple Design Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Purple Design Limited is a company limited by shares incorporated in Ireland. 93 Upper George's Street, Dun Laoghaire, Dublin is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 April 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 services 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:

- Long leasehold property - 2% Straight line
- Plant and machinery - 15% Straight Line
- Fixtures, fittings and equipment - 15% 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.

Work in progress

Work in progress comprises the invoice value of work carried out during the financial year that has not been invoiced at year end.

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.

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.

Purple Design Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 Balance Sheet date.

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 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. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

- Work in progress

Work in progress is calculated as a percentage of annual turnover. This is based on being a reasonable assessment of the percentage of completed work not yet billed at any given time. The value of WIP is disclosed in note 8.

4. Operating profit

Operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible assets	<u>883</u>	<u>691</u>

5. Interest payable and similar expenses

	2025	2024
	€	€
Interest	<u>350</u>	<u>353</u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Administration	<u>1</u>	<u>1</u>

Purple Design Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Tangible assets

	Plant & Machinery €	Fixtures, Fittings and Equipment €	Total €
Cost			
As at 1 May 2024	51,163	5,658	56,821
Additions	-	-	-
At 30 April 2025	<u>51,163</u>	<u>5,658</u>	<u>56,821</u>
Depreciation			
As at 1 May 2024	49,333	4,062	53,395
Charge for the financial year	637	246	883
At 30 April 2025	<u>49,970</u>	<u>4,308</u>	<u>54,278</u>
Net Book Value			
At 30 April 2025	<u><u>1,193</u></u>	<u><u>1,350</u></u>	<u><u>2,543</u></u>
At 30 April 2024	<u><u>1,830</u></u>	<u><u>1,596</u></u>	<u><u>3,426</u></u>

8. Stocks

	2025 €	2024 €
Work in progress	<u>10,000</u>	<u>10,000</u>

9. Debtors

	2025 €	2024 €
Trade debtors	37,899	49,536
Other debtors	<u>21,201</u>	<u>19,401</u>
	<u><u>59,100</u></u>	<u><u>68,937</u></u>

Amounts falling due after more than one year and included in debtors are:

	2025 €	2024 €
Other debtors	<u>21,201</u>	<u>19,401</u>

10. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	10,732	11,284
Trade creditors	4,795	4,745
Taxation	17,018	40,379
Accruals	<u>2,733</u>	<u>2,253</u>
	<u><u>35,278</u></u>	<u><u>58,661</u></u>

11. Capital commitments

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

Purple Design Limited
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

12. Directors' remuneration

	2025	2024
	€	€
Remuneration	<u>47,555</u>	<u>51,000</u>

13. Post-Balance Sheet Events

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

14. Related Party Transactions

Purple Design Limited gave a loan to Purple Games Limited. Eoin Byrne is a common director of both companies. The loan amount at year end was €21,201 (2024: €19,401). The loan is repayable on demand and Purple Design Limited reserve the right to charge interest on the loan when requesting the repayment.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

_____.
19 Jan 2026

PURPLE DESIGN LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS FOR

THE FINANCIAL YEAR ENDED 30 APRIL 2025

Purple Design Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 30 April 2025

	Schedule	2025 €	2024 €
Sales		537,698	382,597
Cost of Sales	1	<u>(349,612)</u>	<u>(267,265)</u>
Gross Profit		<u>188,086</u>	<u>115,332</u>
Overhead expenses	2	<u>(130,765)</u>	<u>(85,066)</u>
Net profit		<u>57,321</u>	<u>30,266</u>

The supplementary information does not form part of the financial statements

Purple Design Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 30 April 2025

	2025	2024
Cost of Sales	€	€
Opening work-in-progress	10,000	10,000
Purchases	<u>349,612</u>	<u>267,265</u>
	359,612	277,265
Closing work-in-progress	<u>(10,000)</u>	<u>(10,000)</u>
	<u>349,612</u>	<u>267,265</u>

The supplementary information does not form part of the financial statements

Purple Design Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 30 April 2025

	2025	2024
	€	€
Administration Expenses		
Wages & salaries (including directors' remuneration)	47,555	51,000
Rent payable	638	240
Light and Heat	1,250	1,555
Advertising	0	110
Telephone	2,310	1,825
Travelling, subsistence and entertainment	26,162	11,625
Charity Ball	37,789	6,312
Accountancy	2,500	2,295
Bank charges	1,235	1,395
General expenses	2,746	1,317
Subscriptions	3,252	701
Depreciation of tangible assets	883	691
Charitable Donations	113	6,000
Insurance	4,332	-
	<u>130,765</u>	<u>85,066</u>
Finance		
Bank interest payable accrual	<u>350</u>	<u>353</u>
Total Overheads	<u>131,115</u>	<u>85,419</u>

The supplementary information does not form part of the financial statements