

Company Number: 501347

Diva Matrix Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Diva Matrix Consulting Limited

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Diva Matrix Consulting Limited
DIRECTOR AND OTHER INFORMATION

Director	Jasmine Maddock (Appointed 29 July 2024) Josh Jack Maddock (Resigned 29 July 2024)
Company Secretary	Josh Jack Maddock (Appointed 29 July 2024) Jasmine Maddock (Resigned 29 July 2024)
Company Number	501347
Registered Office and Business Address	Arthur's Cottage Oughterard Straffan Co. Kildare
Accountants	Clinton Higgins Chartered Accountants Trident House Dublin Road Naas Co. Kildare

Diva Matrix Consulting Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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 director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Director's declaration on unaudited financial statements

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

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Clinton Higgins, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her 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

Jasmine Maddock
Director

13 March 2026

Diva Matrix Consulting Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>687,904</u>	<u>704,053</u>
Current Assets			
Stocks	7	1,760	3,250
Debtors	8	20,096	11,999
Cash and cash equivalents		<u>102,003</u>	<u>88,349</u>
		<u>123,859</u>	<u>103,598</u>
Creditors: amounts falling due within one year	9	<u>(284,188)</u>	<u>(304,710)</u>
Net Current Liabilities		<u>(160,329)</u>	<u>(201,112)</u>
Total Assets less Current Liabilities		<u>527,575</u>	<u>502,941</u>
Creditors: amounts falling due after more than one year	10	<u>(60,718)</u>	<u>(98,831)</u>
Net Assets		<u><u>466,857</u></u>	<u><u>404,110</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>466,757</u>	<u>404,010</u>
Shareholders' Funds		<u><u>466,857</u></u>	<u><u>404,110</u></u>

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.

I as Director of Diva Matrix Consulting 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) I 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 13 March 2026 and signed on its behalf by:

Jasmine Maddock
Director

Diva Matrix Consulting Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	360,563	360,663
Profit for the financial year	-	43,447	43,447
At 30 April 2024	100	404,010	404,110
Profit for the financial year	-	62,747	62,747
At 30 April 2025	100	466,757	466,857

Diva Matrix Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Diva Matrix Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 501347. The registered office of the company is Arthur's Cottage, Oughterard, Straffan, Co. Kildare which is also the principal place of business of the company. The principal activities of the company are the provision of beauty treatments and beauty consultancy. 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 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 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 goods and services supplied by the company, exclusive of trade discounts and value added tax.

Government grants and government assistance

Government grants and government assistance represent the transfer of resources to the company from government in return for past and future compliance with certain conditions relating to the company's operating activities. Income-related government grants are recognised in profit or loss on a systematic basis over the periods in which the company recognises as expenses the related costs for which the grants are intended to compensate. The company accounts for these government grants in profit or loss via offset against the related expenditure.

Government assistance is action by government which is designed to provide an economic benefit specific to the company when it qualifies under certain criteria. Government assistance received by the company includes the deferral of payment of payroll taxes and VAT liabilities and has been disclosed in these financial statements.

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:

Land and buildings freehold	-	0% Straight Line
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.

Diva Matrix Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

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.

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.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	5,565	9,529
(Profit) on disposal of tangible assets	(3,510)	-
(Profit)/loss on foreign currencies	(2,577)	1,770
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	8,087	6,624
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 3).

Diva Matrix Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 May 2024	684,250	48,140	33,309	765,699
Additions	-	1,906	-	1,906
Disposals	-	-	(33,309)	(33,309)
At 30 April 2025	<u>684,250</u>	<u>50,046</u>	<u>-</u>	<u>734,296</u>
Depreciation				
At 1 May 2024	-	40,827	20,819	61,646
Charge for the financial year	-	5,565	-	5,565
On disposals	-	-	(20,819)	(20,819)
At 30 April 2025	<u>-</u>	<u>46,392</u>	<u>-</u>	<u>46,392</u>
Net book value				
At 30 April 2025	<u>684,250</u>	<u>3,654</u>	<u>-</u>	<u>687,904</u>
At 30 April 2024	<u>684,250</u>	<u>7,313</u>	<u>12,490</u>	<u>704,053</u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>1,760</u>	<u>3,250</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Trade debtors	11,578	11,999
Other debtors	8,518	-
	<u>20,096</u>	<u>11,999</u>

Trade debtors are repayable in accordance with standard commercial terms. The fair value of trade debtors approximate to their carrying amounts.

9. Creditors Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	50,118	42,415
Trade creditors	12,207	-
Taxation	55,627	51,071
Other creditors	1,817	46
Accruals	7,500	15,000
Deferred Income	156,919	196,178
	<u>284,188</u>	<u>304,710</u>

Trade and other creditors and accruals are payable in accordance with standard commercial credit terms. Taxation is payable in accordance with statutory provisions.

Diva Matrix Consulting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loans	19,629	31,276
Pension loan	41,089	67,555
	60,718	98,831
Loans		
Repayable in one year or less, or on demand	50,118	42,415
Repayable between one and two years	35,178	42,415
Repayable between two and five years	25,540	56,416
	110,836	141,246
11. Income Statement	2025	2024
	€	€
At 1 May 2024	404,010	360,563
Profit for the financial year	62,747	43,447
At 30 April 2025	466,757	404,010

12. Capital commitments

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

13. Government grants and government assistance

During the year ended 30 April 2025, the company received financial assistance by way of deferrals of tax liabilities. Under the warehousing of tax liabilities legislation introduced, VAT liabilities of €19,700 and payroll taxes of €5,992 relating to the year ended 30 April 2022 have been deferred and are payable in the future. A repayment schedule has been agreed with the tax authorities.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 13 March 2026.