

DF Office Support Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

DF Office Support Ltd
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DF Office Support Ltd
DIRECTOR AND OTHER INFORMATION

Director	Deirdre Finn
Company Secretary	Sarah Fitzgerald
Company Number	563337
Registered Office and Business Address	24a Friar Street Thurles Co. Tipperary
Accountants	Spain, Fewer, Quinlan & Co Chartered Accountants & Statutory Audit Firm The Mall Thurles Co. Tipperary
Bankers	Allied Irish Bank Plc. Liberty Square Thurles Co. Tipperary

DF Office Support Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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 they 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Deirdre Finn
Director

29 January 2026

DF Office Support Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	3,981	2,932
Current Assets			
Cash and cash equivalents		322,812	262,691
Creditors: amounts falling due within one year	6	(43,987)	(37,656)
Net Current Assets		278,825	225,035
Total Assets less Current Liabilities		282,806	227,967
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		282,706	227,867
Shareholders' Funds		282,806	227,967

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 DF Office Support Ltd, 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 29 January 2026 and signed on its behalf by:

Deirdre Finn
Director

DF Office Support Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

DF Office Support Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is 24a Friar Street, Thurles, Co. Tipperary which is also the principal place of business of the company. The Company is engaged in the provision of office support and administration services. There has been no significant change in these activities during the financial year ended 30 June 2022. 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 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

Turnover comprises the invoice value of goods 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:

Fixtures, fittings and equipment	-	10% straight line
Computer equipment	-	33% 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.

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.

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.

DF Office Support Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	<u>2,928</u>	<u>2,125</u>

4. Employees

The average monthly number of employees, including director, during the financial year was 5, (2024 - 5).

	2025	2024
	Number	Number
Administration and Office Support	<u>5</u>	<u>5</u>

5. Tangible assets

	Fixtures, fittings and equipment €	Computer equipment €	Total €
Cost			
At 1 July 2024	5,286	28,068	33,354
Additions	114	3,863	3,977
At 30 June 2025	<u>5,400</u>	<u>31,931</u>	<u>37,331</u>
Depreciation			
At 1 July 2024	3,938	26,484	30,422
Charge for the financial year	541	2,387	2,928
At 30 June 2025	<u>4,479</u>	<u>28,871</u>	<u>33,350</u>
Net book value			
At 30 June 2025	<u>921</u>	<u>3,060</u>	<u>3,981</u>
At 30 June 2024	<u>1,348</u>	<u>1,584</u>	<u>2,932</u>

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	33,895	27,258
Director's current account (Note 9)	898	1,580
Accruals	9,194	8,818
	<u>43,987</u>	<u>37,656</u>

DF Office Support Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

7. Income Statement

	2025	2024
	€	€
At 1 July 2024	227,867	164,401
Profit for the financial year	54,839	63,466
At 30 June 2025	282,706	227,867

8. Capital commitments

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

9. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	24,000	24,000

The following amounts are repayable to the director:

	2025	2024
	€	€
Deirdre Finn	898	1,580

10. Controlling interest

The Company is controlled and fully owned by the Company Director, Deirdre Finn.

11. Post-Balance Sheet Events

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

12. Related parties

During the current and previous year, the Company provided office support and administration services to J.J Fitzgerald & Co. The principal behind J.J Fitzgerald & Co., Mr. John J. Fitzgerald is a related party to Ms. Deirdre Finn and is thereby also related to the Company.

The company entered into the following transactions with J.J Fitzgerald & Co. in the current and previous financial years:

	2025	2024
	€	€
Income for services provided in the current year	270,000	270,000

There were a balance of €Nil owing to the Company from J.J Fitzgerald & Co. at the current financial year end (2024: €Nil).

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 29 January 2026.