

Company Number: 580318

Distinctive Floral Designs Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Distinctive Floral Designs Limited

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Distinctive Floral Designs Limited
DIRECTOR AND OTHER INFORMATION

Director	Bronagh Wilkinson
Company Secretary	Simon Wilkinson
Company Number	580318
Registered Office and Business Address	Units 3-5 Rien Roe Woodlands Road Adare Co. Limerick
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly

Distinctive Floral Designs 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 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 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 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.

Director's declaration on unaudited financial statements

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

The director approves these financial statements and confirms 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 director confirms that they have made available to BCA Tax & Business Consultants Limited, (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 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



Bronagh Wilkinson
Director

23 January 2026

Distinctive Floral Designs Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	24,207	32,168
Current Assets			
Stocks	7	89,747	70,390
Debtors	8	186,531	87,829
Cash and cash equivalents		312,964	347,026
		589,242	505,245
Creditors: amounts falling due within one year	9	(111,455)	(69,175)
Net Current Assets		477,787	436,070
Total Assets less Current Liabilities		501,994	468,238
Creditors:			
amounts falling due after more than one year	10	(7,758)	(13,850)
Net Assets		494,236	454,388
Capital and Reserves			
Called up share capital presented as equity		50	50
Other reserves	11	50	50
Retained earnings	11	494,136	454,288
Shareholders' Funds		494,236	454,388

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 Distinctive Floral Designs 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 23 January 2026 and signed on its behalf by:

Bronagh Wilkinson

Bronagh Wilkinson
Director

Distinctive Floral Designs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Distinctive Floral Designs Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 580318. The registered office of the company is Units 3-5, Rien Roe, Woodlands Road, Adare, Co. Limerick which is also the principal place of business of the company. The principal activity of the company is that of the provision of floral designs services and all related activities. 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 financial 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 goods and 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:

Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line
Computer equipment	-	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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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 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.

Distinctive Floral Designs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

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	7,961	7,961
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	658	934
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 10, (2024 - 9).

	2025	2024
	Number	Number
General	10	9
	<u> </u>	<u> </u>

Distinctive Floral Designs Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost				
At 1 May 2024	11,768	51,750	203	63,721
At 30 April 2025	11,768	51,750	203	63,721
Depreciation				
At 1 May 2024	8,466	22,938	149	31,553
Charge for the financial year	1,468	6,469	24	7,961
At 30 April 2025	9,934	29,407	173	39,514
Net book value				
At 30 April 2025	1,834	22,343	30	24,207
At 30 April 2024	3,302	28,812	54	32,168

There were no assets held under finance lease included in the tangible fixed assets.

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	89,747	70,390
8. Debtors	2025	2024
	€	€
Trade debtors	165,373	45,329
Other debtors	16,667	26,000
Taxation	4,491	11,633
Prepayments	-	4,867
	186,531	87,829
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	6,750	6,750
Trade creditors	50,147	22,907
Taxation	35,004	24,898
Director's current account (Note 13)	5,661	3,010
Other creditors	7,157	4,624
Accruals	6,736	6,986
	111,455	69,175

Distinctive Floral Designs 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 loan	7,758	13,850
	<u><u>7,758</u></u>	<u><u>13,850</u></u>
Loans		
Repayable in one year or less, or on demand	6,750	6,750
Repayable between one and two years	6,750	6,750
Repayable between two and five years	1,008	7,100
	<u><u>14,508</u></u>	<u><u>20,600</u></u>

11. Income Statement	Profit and loss account	Share Redemption Reserve	Total
	€	€	€
At 1 May 2024	454,288	50	454,338
Profit for the financial year	39,848	-	39,848
	<u><u>494,136</u></u>	<u><u>50</u></u>	<u><u>494,186</u></u>

12. Capital commitments

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

13. Director's remuneration and transactions	2025	2024
	€	€
Remuneration	46,980	47,161
Pension contributions	101,000	83,000
	<u><u>147,980</u></u>	<u><u>130,161</u></u>

14. Controlling interest

Bronagh Wilkinson (Director) owns 100% of the issued share capital of the company therefore Bronagh Wilkinson (Director) is the ultimate controlling party.

15. Post-Balance Sheet Events

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