

Diarmuid Gavin Designs Ireland Ltd
Directors' Report and Unaudited Financial Statements
for the financial year ended 31 August 2025

Diarmuid Gavin Designs Ireland Ltd

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Diarmuid Gavin Designs Ireland Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Diarmuid Gavin Justine Keane
Company Number	458572
Registered Office	2 Rocky Valley Crescent Kilmacanogue Wicklow
Business Address	2 Rocky Valley Crescent Kilmacanogue Wicklow
Accountants	Malone Accounting Ltd Chartered Accountants 12 Causeway Road NEWCASTLE Down BT33 0DL Northern Ireland

Diarmuid Gavin Designs Ireland Ltd

DIRECTORS' REPORT

for the financial year ended 31 August 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 August 2025.

Principal Risks and Uncertainties

The principle risks of the company are related to the macroeconomics of the environment

Results and Dividends

The profit for the financial year amounted to €0 (2024 - €0).

The directors do not recommend payment of a dividend.

At the end of the financial year, the company has assets of €4 (2024 - €4) and liabilities of €71,897 (2024 - €71,897). The net liabilities of the company have increased by €0.

Directors

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

Diarmuid Gavin
Justine Keane

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

Name	Class of Shares	Number Held At 31/08/25	Number Held At 01/09/24
Diarmuid Gavin	Ordinary A shares	<u>2</u>	<u>2</u>

Justine Keane had no direct beneficial interest in the shares of the company at the beginning or end of the financial year.

There were no changes in shareholdings between 31 August 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels.

Post Balance Sheet Events

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

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 registered office address, 2 Rocky Valley Crescent, Kilmacanogue, Co Wicklow.

Signed on behalf of the board

Diarmuid Gavin

Diarmuid Gavin
Director

28 January 2026

Justine Keane

Justine Keane
Director

28 January 2026

Diarmuid Gavin Designs Ireland Ltd
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Diarmuid Gavin Designs Ireland Ltd
for the financial year ended 31 August 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set out on pages 6 to 10 which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Diarmuid Gavin Designs Ireland Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 August 2025 your duty to ensure that Diarmuid Gavin Designs Ireland Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Diarmuid Gavin Designs Ireland Ltd. You consider that Diarmuid Gavin Designs Ireland Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Diarmuid Gavin Designs Ireland Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Brendan Malone
for and on behalf of
MALONE ACCOUNTING LTD
Chartered Accountants and Statutory Auditors
12 Causeway Road
NEWCASTLE
Down
BT33 0DL
Northern Ireland

28 January 2026

Diarmuid Gavin Designs Ireland Ltd
PROFIT AND LOSS ACCOUNT
for the financial year ended 31 August 2025

	Notes	2025 €	2024 €
Profit on ordinary activities before taxation		-	-
Tax on profit on ordinary activities		-	-
Profit for the financial year		<u>-</u>	<u>-</u>

Approved by the board on 28 January 2026 and signed on its behalf by:

Diarmuid Gavin

Diarmuid Gavin
Director

Justine Keane

Justine Keane
Director

Diarmuid Gavin Designs Ireland Ltd

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		4	4
Creditors: amounts falling due within one year	3	(68,832)	(68,832)
Net Current Liabilities		(68,828)	(68,828)
Total Assets less Current Liabilities		(68,828)	(68,828)
Creditors:			
amounts falling due after more than one year	4	(3,065)	(3,065)
Net Liabilities		(71,893)	(71,893)
Capital and Reserves			
Called up share capital presented as equity	5	2	2
Retained earnings		(71,895)	(71,895)
Shareholders' Deficit		(71,893)	(71,893)

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 Diarmuid Gavin Designs Ireland 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) 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 28 January 2026 and signed on its behalf by:

Diarmuid Gavin

Diarmuid Gavin
Director

Justine Keane

Justine Keane
Director

Diarmuid Gavin Designs Ireland Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	2	(71,895)	(71,893)
At 31 August 2024	2	(71,895)	(71,893)
At 31 August 2025	2	(71,895)	(71,893)

Diarmuid Gavin Designs Ireland Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Diarmuid Gavin Designs Ireland Ltd is a company limited by shares incorporated in Ireland. 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 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

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.

Diarmuid Gavin Designs Ireland Ltd

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

3. Creditors			2025	2024
Amounts falling due within one year			€	€
Other creditors			68,832	68,832
			<u><u> </u></u>	<u><u> </u></u>
4. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Directors' loan accounts			3,065	3,065
			<u><u> </u></u>	<u><u> </u></u>
5. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	1,000,000	€1.00 each	1,000,000	1,000,000
			<u><u> </u></u>	<u><u> </u></u>
Allotted, called up and fully paid				
Ordinary Shares	2	€1.00 each	2	2
			<u><u> </u></u>	<u><u> </u></u>

6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

7. Directors' transactions

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.