

Company Number: 743332

**Unforgettable Flowers Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# Unforgettable Flowers Ltd

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# Unforgettable Flowers Ltd

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets		1,469	1,714
<b>Current Assets</b>			
Stocks		3,620	6,960
Debtors		3,464	3,516
Cash and cash equivalents		44,519	24,334
		51,603	34,810
<b>Creditors: amounts falling due within one year</b>	5	(44,888)	(36,473)
<b>Net Current Assets/(Liabilities)</b>		6,715	(1,663)
<b>Total Assets less Current Liabilities</b>		8,184	51
<b>Capital and Reserves</b>			
Called up share capital presented as equity	6	100	100
Retained earnings		8,084	(49)
<b>Equity attributable to owners of the company</b>		8,184	51

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 Unforgettable Flowers 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,

(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.

**Approved by the board on 23 March 2026 and signed on its behalf by:**

**Teresa O'Brien**  
Director

**Mark O'Brien**  
Director

# Unforgettable Flowers Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Unforgettable Flowers Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 743332. The registered office of the company is Unit 9, Millfield Industrial Estate, Commons Road, Blackpool, Cork, T23 KX71 which is also the principal place of business of the company. The principal activity of the company is the sale of flowers and related accessories. 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 June 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.

#### 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	-	12.5% Straight line
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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.

#### 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 is in compliance with Irish laws and regulations by making access to PRSA available to all employees.

# Unforgettable Flowers Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 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.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

### Ordinary share capital

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

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	245	245
Government grants received	-	(1,839)
	<u>          </u>	<u>          </u>

### 4. Employees and remuneration

#### Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2025</b>	2024
	Number	Number
Service	<u>3</u>	<u>3</u>

<b>5. Creditors</b>	<b>2025</b>	2024
	€	€

#### Included in creditors:

#### Amounts falling due within one year

Taxation	<u>4,576</u>	<u>4,220</u>
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<b>6. Share capital</b>			<b>2025</b>	2024
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
€1 Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>
<b>Allotted, called up and fully paid</b>				
€1 Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

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

			<b>Number Held</b>	
<b>Name</b>	<b>Class of Shares</b>		<b>At</b>	
			<b>30/06/25</b>	01/07/24
Teresa O'Brien	€1 Ordinary Shares		50	50
Mark O'Brien	€1 Ordinary Shares		25	25
Caroline O'Brien	€1 Ordinary Shares		25	25
			<u>100</u>	<u>100</u>

**Unforgettable Flowers Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**7. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 July 2024	<b>(49)</b>	-
Profit/(loss) for the financial year	<b>8,133</b>	(49)
	<u>8,084</u>	<u>(49)</u>
At 30 June 2025	<b>8,084</b>	(49)
	<u><u>8,084</u></u>	<u><u>(49)</u></u>

**8. Directors' remuneration and transactions**

	<b>2025</b>	2024
	€	€
Remuneration	<b>70,629</b>	65,035
	<u>70,629</u>	<u>65,035</u>

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Teresa O'Brien	<b>13,175</b>	13,175
	<u>13,175</u>	<u>13,175</u>

**9. Post-Balance Sheet Events**

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

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.

# Unforgettable Flowers Ltd

## EXTRACT FROM DIRECTORS' REPORT

for the financial year ended 30 June 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

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

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 30/06/25</b>	<b>Number Held At 01/07/24</b>
Teresa O'Brien	€1 Ordinary Shares	<b>50</b>	50
Mark O'Brien	€1 Ordinary Shares	<b>25</b>	25
Caroline O'Brien	€1 Ordinary Shares	<b>25</b>	25
		<b>100</b>	100

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