

The Wildflower Cafe Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

The Wildflower Cafe Limited

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The Wildflower Cafe Limited

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 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.

Signed on behalf of the board

Lisa Quinlan
Director

12 December 2025

The Wildflower Cafe Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>68,229</u>	<u>55,687</u>
Current Assets			
Stocks	6	11,629	10,371
Debtors	7	74,450	101,109
Cash and cash equivalents		<u>209,165</u>	<u>166,790</u>
		<u>295,244</u>	<u>278,270</u>
Creditors: amounts falling due within one year	8	<u>(129,426)</u>	<u>(139,107)</u>
Net Current Assets		<u>165,818</u>	<u>139,163</u>
Total Assets less Current Liabilities		<u><u>234,047</u></u>	<u><u>194,850</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>233,947</u>	<u>194,750</u>
Equity attributable to owners of the company		<u><u>234,047</u></u>	<u><u>194,850</u></u>

The Wildflower Cafe Limited

BALANCE SHEET

as at 30 June 2025

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 The Wildflower Cafe 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 12 December 2025 and signed on its behalf by:

Lisa Quinlan
Director

The Wildflower Cafe Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	119,755	119,855
Profit for the financial year	-	74,995	74,995
At 30 June 2024	100	194,750	194,850
Profit for the financial year	-	39,197	39,197
At 30 June 2025	100	233,947	234,047

The Wildflower Cafe Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

The Wildflower Cafe Limited is a company limited by shares incorporated in Ireland. 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 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. 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	-	15% Straight line
Motor vehicle	-	20% Straight line
Computer equipment	-	20% 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. Stockss 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.

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.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	23,662	28,546

4. Employees

The average monthly number of employees, including director, during the financial year was 13, (2024 - 13).

	2025	2024
	Number	Number
Employees	13	13

5. Tangible assets

	Fixtures, fittings and equipment	Motor vehicle	Computer equipment	Total
	€	€	€	€
Cost or Valuation				
At 1 July 2024	231,576	5,894	4,700	242,170
Additions	36,204	-	-	36,204
At 30 June 2025	267,780	5,894	4,700	278,374
Depreciation				
At 1 July 2024	176,843	5,894	3,746	186,483
Charge for the financial year	23,344	-	318	23,662
At 30 June 2025	200,187	5,894	4,064	210,145
Net book value				
At 30 June 2025	67,593	-	636	68,229
At 30 June 2024	54,733	-	954	55,687

6. Stocks	2025	2024
	€	€
Consumables	11,629	10,371

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

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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7. Debtors		2025	2024
		€	€
Trade debtors		1,938	1,456
Amounts owed by connected parties (Note 12)		30,140	30,140
Other debtors		3,301	10,111
Director's current account		2,740	57,220
Taxation		34,121	-
Prepayments		2,210	2,182
		<u>74,450</u>	<u>101,109</u>
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		31,934	37,973
Amounts owed to connected parties (Note 12)		38,962	38,962
Taxation		53,410	57,566
Other creditors		2,620	2,106
Accruals		2,500	2,500
		<u>129,426</u>	<u>139,107</u>
9. Income Statement		2025	2024
		€	€
At 1 July 2024		194,750	119,755
Profit for the financial year		39,197	74,995
		<u>233,947</u>	<u>194,750</u>
10. Capital commitments			
The company had no material capital commitments at the financial year-ended 30 June 2025.			
11. Director's remuneration		2025	2024
		€	€
Remuneration		138,250	34,528
12. Related party transactions			
The company had transactions with other connected parties. The following amounts are receivable at the financial year end:			
	Balance	Movement	Balance
	2025	in year	2024
	€	€	€
Easi Haul Traders Limited	<u>30,140</u>	<u>-</u>	<u>30,140</u>
			<u>31,592</u>
The following amounts are due to other connected parties:			
		2025	2024
		€	€
The Rolling Donut Limited		<u>38,962</u>	<u>38,962</u>

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Net balances with other connected parties:

	2025	2024
	€	€
Easi Haul Traders Limited	30,140	30,140
The Rolling Donut Limited	(38,962)	(38,962)
	<u>(8,822)</u>	<u>(8,822)</u>

Lisa Quinlan is a director of Easi Haul Traders Limited and The Rolling Donut Limited and Very Berry Limited. There is also an amount of €746.61 in trade Creditors in relation to Very Berry Limited.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 12 December 2025.