

Homeware Distributors Limited

Abridged Financial Statements

For year ended 31 October 2025

Company Number: 544676

Homeware Distributors Limited

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Homeware Distributors Limited

DIRECTORS AND OTHER INFORMATION

Directors

David O Reilly

Peter Nolan

Company Secretary

David O Reilly

Company Number

544676

Registered Office and Business Address

Unit W10F Ladytown Business Park

Newhall

Naas

Co Kildare

W91 DF80

Homeware Distributors Limited

STATEMENT OF DIRECTORS RESPONSIBILITIES

For the year ended 31st October 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have 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 directors must not approve 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 the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

Select suitable accounting policies for the company financial statements and then apply them consistently.

Make judgements and 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 directors are 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 directors 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.

Signed on behalf of the board

David O'Reilly

Director

20th January 2026

Peter Nolan

Director

20th January 2026

Homeware Distributors Limited**ABRIDGED BALANCE SHEET****As at 31st October 2025**

	Notes	2025	2024
Fixed Assets			
Investments		51	51
Current Assets			
Debtors		-	-
Cash at bank and in hand		<u>49</u>	<u>49</u>
Net Current Assets		49	49
Total Assets less current liabilities		100	100
Creditors			
Amounts falling due after more than one year		-	-
Net Assets/(Liabilities)		<u>100</u>	<u>100</u>
Capital and Reserves			
Called up share capital presented as equity		<u>100</u>	<u>100</u>
Equity attributable to owners of the company		<u>100</u>	<u>100</u>

We, as director(s) of (company name), 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 s.358 are satisfied, (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014;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 s.353 Companies Act 2014.

*(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014;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 s.353 Companies Act 2014.

Approved by the board on the 20th of January 2026 and signed on its behalf by:**David O'Reilly (Director)****20th January 2026****Peter Nolan (Director)****20th January 2026**

Homeware Distributors Limited

RECONCILIATION OF SHAREHOLDERS FUNDS

As at 31st October 2025

	Share Capital	Retained Earnings	Total
	€	€	€
At 1 November 2024	100	0	100
Profit for the year			
At 31 October 2025	100		100

Homeware Distributors Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

For the year ended 31 October 2025

1. GENERAL INFORMATION

Homeware Distributors Limited is a company limited by shares incorporated in the Republic of Ireland.

2. 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 October 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.

Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to produce a Cash Flow Statement because it is classed as a small company.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using 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 were transactions or events have occurred at that time 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 a measure 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 substantially enacted by the balance sheet date.

Share Capital of the company

Ordinary Share capital

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

3.CAPITAL COMMITMENTS

The company has no material capital commitments at the year ended 31 October 2025.

4.CONTROLLING INTEREST

The company is owned and controlled by its directors David O'Reilly and Peter Nolan.

5.POST BALANCE SHEET EVENTS

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

6.APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on the 20th January 2026.