

Company registration number: 424989

Darling Design and Brand Consultants Ltd

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Darling Design and Brand Consultants Ltd

Contents

| | Page |
|--------------------------------------|--------------|
| Directors and other information | 1 |
| Directors responsibilities statement | 2 |
| Balance sheet | 3 |
| Notes to the financial statements | 4 - 6 |

Darling Design and Brand Consultants Ltd

Directors and other information

| | |
|--------------------------|---|
| Directors | Ms Eileen Dunne Mr Patrick Dunne |
| Company number | 424989 |
| Registered office | Apartment 36 Grand Canal Wharf South Dock Road Dublin |
| Business address | Apartment 36 Grand Canal Wharf South Dock Road Dublin |
| Accountants | David J. Cleary & Company No. 4 Brownsbarn Court Old Naas Road Citywest Business Park Dublin 22 |
| Bankers | Allied Irish Bank Grafton Street Dublin 2 |

Darling Design and Brand Consultants Ltd

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council. Under company law, the directors 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 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.

Director's Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 3 to 7:

- The directors approve 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirms that they have made available to David J Cleary & Company, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025

This report was approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Ms Eileen Dunne
Director

Mr Patrick Dunne
Director

Darling Design and Brand Consultants Ltd

Balance sheet As at 30 June 2025

| | 2025 € | 2024 € |
|--|------------------------|------------------------|
| Current assets | 16,419 | 14,397 |
| Creditors: amounts falling due within one year | <u>(19,633)</u> | <u>(20,863)</u> |
| Net current liabilities | <u>(3,214)</u> | <u>(6,466)</u> |
| Total assets less current liabilities | (3,214) | (6,466) |
| Accruals and deferred income | (9,227) | (6,900) |
| Net liabilities | <u><u>(12,441)</u></u> | <u><u>(13,366)</u></u> |
| Capital and reserves | <u><u>(12,441)</u></u> | <u><u>(13,366)</u></u> |

We, as directors of Darling Design and Brand Consultants 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Ms Eileen Dunne
Director

Mr Patrick Dunne
Director

Darling Design and Brand Consultants Ltd

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Apartment 36, Grand Canal Wharf, South Dock Road, Dublin.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|---------------------------------|-------|
| Fittings fixtures and equipment | - 20% |
|---------------------------------|-------|

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Darling Design and Brand Consultants Ltd

Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Trade and other debtors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses

Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Darling Design and Brand Consultants Ltd

Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

4. Appropriations of profit and loss account

| | 2025 | 2024 |
|---|-----------------|-----------------|
| | € | € |
| At the start of the financial year | (13,368) | (11,079) |
| Profit/(loss) for the financial year | 925 | (2,289) |
| At the end of the financial year | <u>(12,443)</u> | <u>(13,368)</u> |

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions from Eileen Dunne:

| | 2025 | 2024 |
|--|--------------|--------------|
| | € | € |
| At the start of the financial year | 6,233 | 4,800 |
| Advances made during the financial year | 156 | 1,433 |
| Amounts repaid during the financial year | -- | - |
| At the end of the financial year | <u>6,389</u> | <u>6,233</u> |