

Registered number: 682872

**ABINGDON FLOORING (IRELAND) LIMITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025**

## ABINGDON FLOORING (IRELAND) LIMITED

### COMPANY INFORMATION

<b>Directors</b>	Alastair Stephens (UK) Colin Paul Brown (UK) Michael Craig Jones (UK)
<b>Company secretary</b>	William Fry
<b>Registered number</b>	682872
<b>Registered office</b>	6th Floor 2 Grand Canal Square Dublin 2 Ireland D02 A342
<b>Independent auditors</b>	Grant Thornton Penrose One Penrose Dock Co. Cork T23 YY09
<b>Bankers</b>	Barclays Bank Plc Leicester Leicestershire LE87 2BB

**ABINGDON FLOORING (IRELAND) LIMITED**

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## ABINGDON FLOORING (IRELAND) LIMITED

### DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025

The directors present their annual report and the audited financial statements of Abingdon Flooring (Ireland) Limited (the "Company") for the period ended 29 March 2025.

#### Principal activities

The principal activity of the Company is retail selling of carpets and carpets tiles in specialised stores.

#### Business review

The directors are pleased to report strong results for years ended 29 March 2025 and 30 March 2024. The KPIs monitored by the Board and the Company's performance against these are set out in the table below.

	2025	2024	YoY
Turnover €'000	€2,140	€1,789	19%
Gross Profit €'000	€495	€490	1%
Gross Profit %	23.1%	27.4%	-43 bps
Profit after tax €'000	€36	€146	-75%
Profit after tax %	1.7%	8.2%	-65 bps

Revenue showed growth of 19% in a fairly static market. Abingdon continue to benefit from supplying excellent quality goods to multiple different retail channels with an ever-developing range of product and a world class warehousing and distribution operation.

#### Results and dividends

The profit for the period, after taxation, amounted to €35,710 (2024: €146,097).

The directors do not recommend the payment of a dividend (2024: €Nil).

#### Directors, secretary and their interests

The directors who served during the year were:

Alastair Stephens (UK)  
Colin Paul Brown (UK)  
Michael Craig Jones (UK)

In accordance with Section 329 of the Companies Act 2014, the directors' shareholdings and the movements therein during the year ended 29 March 2025 and 30 March 2024 were as follows:

	Ordinary shares of €100 each	
	29/3/25	30/3/24
Alastair Stephens	-	-
Colin Paul Brown	-	-
Michael Craig Jones	-	-

#### Directors, secretary and their interests (continued)

The secretary who served the Company during the year and up to the date of approval of the financial statements is as follows:

William Fry

## **ABINGDON FLOORING (IRELAND) LIMITED**

### **DIRECTORS' REPORT (CONTINUED) FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025**

#### **Going concern**

The directors believe that the Company has adequate financial resources to continue in operation for the foreseeable future and accordingly, the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the Company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the Company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements, or of any pending changes to legislation which may affect the Company.

#### **Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company's accounting records are maintained at Abingdon Flooring Ltd, Pen-Y-fan Industrial Estate, Newbridge, Gwent, NP11 3XG.

#### **Future developments**

The Company remains focussed on continuous improvement in its service proposition, and product development to ensure ranges meet the demands of our customers.

#### **Political contributions**

The Company made no political donations during the year (2024: €Nil).

#### **Research and development**

The Company did not engage in any research and development during the current or preceding year.

#### **Branches outside the state**

There are no branches of the Company outside the state.

#### **Statement on relevant audit information**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the directors are aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the directors have taken all the steps that ought to have been taken as directors in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

#### **Post balance sheet events**

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

**ABINGDON FLOORING (IRELAND) LIMITED**

**DIRECTORS' REPORT (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025**

**Auditors**

The auditors, Grant Thornton, Chartered Accountants & Statutory Audit Firm, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.



.....  
Michael Craig Jones  
Director

Date: 16-01-2026



.....  
Colin Paul Brown  
Director

Date: 16-01-2026

**ABINGDON FLOORING (IRELAND) LIMITED**

**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 30 MARCH 2024**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under Irish 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, of the profit or loss 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's 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 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 and enable the financial statements to be audited. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



.....  
Michael Craig Jones  
Director

Date: 16-01-2026



.....  
Colin Paul Brown  
Director

Date: 16-01-2026

# Independent auditor's report to the members of Abingdon Flooring (Ireland) Limited

## Opinion

We have audited the financial statements of Abingdon Flooring (Ireland) Limited (the “company”), which comprise the Statement of Comprehensive Income, Balance Sheet and Statement of Changes in Equity for the financial year ended 29 March 2025, and the related notes to the financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (Generally Accepted Accounting Practice in Ireland) the “relevant accounting framework”.

In our opinion, Abingdon Flooring (Ireland) Limited's financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the company as at 29 March 2025 and of its profit or loss for the financial year then ended,
- have been properly prepared in accordance with the relevant accounting framework, and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (“ISAs (Ireland)”) and applicable law. Our responsibilities under those standards are further described in the ‘Auditor’s responsibilities for the audit of the financial statements’ section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the company. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors’ use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company’s ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

# Independent auditor's report to the members of Abingdon Flooring (Ireland) Limited

## **Other information**

The directors are responsible for the other information. Other information comprises information included in the annual report, other than the financial statements and the auditor's report thereon, including the Directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinion on the matters prescribed by the Companies Act 2014**

We have obtained all the information and explanations which to the best of our knowledge and belief, we considered necessary for the purposes of our audit.

In our opinion:

- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.

The balance sheet and profit and loss are in agreement with the accounting records and returns.

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' report for the financial year is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements, excluding the requirements on sustainability reporting in Part 28.

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report.

# Independent auditor's report to the members of Abingdon Flooring (Ireland) Limited

## **Matters on which we are required to report by exception**

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of sections 305 to 312 of the Act, which relate to the disclosure of directors' remuneration and transactions with directors have not been complied with by the company. We have nothing to report in this regard.

## **Responsibilities of the management and those charged with governance for the financial statements**

As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process and for the preparation of financial statements that give a true and fair view.

## **Auditor's responsibilities for the audit of the financial statements**

The objectives of an auditor are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

## Independent auditor's report to the members of Abingdon Flooring (Ireland) Limited

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



John Murphy  
For and on behalf of

**Grant Thornton**

Chartered Accountants & Statutory Audit Firm

Cork

Date: 16/1/2026

ABINGDON FLOORING (IRELAND) LIMITED

PROFIT AND LOSS ACCOUNT  
FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025

	2025 €	2024 €
Turnover	2,140,837	1,789,044
Cost of sales	(1,646,273)	(1,298,893)
<b>Gross profit</b>	<u>494,564</u>	<u>490,151</u>
Distribution expenses	(219,623)	(179,563)
Administrative expenses	(233,595)	(143,100)
<b>Operating profit</b>	<u>41,346</u>	<u>167,488</u>
Tax on profit	(5,636)	(21,391)
<b>Profit for the financial year</b>	<u><u>35,710</u></u>	<u><u>146,097</u></u>

All amounts relate to continuing operations.

The notes on pages 12 to 16 form an integral part of these financial statements.

**ABINGDON FLOORING (IRELAND) LIMITED**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025**

	2025 €	2024 €
Profit for the financial year	35,710	146,097
<b>Total comprehensive income for the financial year</b>	<u>35,710</u>	<u>146,097</u>

All amounts relate to continuing operations.

The notes on pages 12 to 16 form an integral part of these financial statements.

**ABINGDON FLOORING (IRELAND) LIMITED**

**REGISTERED NUMBER: 682872**

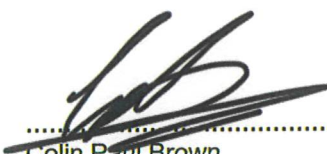
**BALANCE SHEET  
AS AT 29 MARCH 2025**

	Note		29 March 2025 €	30 March 2024 €
<b>Current assets</b>				
Debtors	5	565,251	559,719	
Cash at bank and in hand		326,437	238,614	
		<u>891,688</u>	<u>798,333</u>	
Creditors	6	(103,146)	(45,501)	
<b>Net current assets</b>			<u>788,542</u>	<u>752,832</u>
<b>Net assets</b>			<u><u>788,542</u></u>	<u><u>752,832</u></u>
<b>Capital and reserves</b>				
Called up share capital presented as equity	7		100	100
Profit and loss account	8		788,442	752,732
<b>Shareholders' funds</b>			<u><u>788,542</u></u>	<u><u>752,832</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A for small entities.

The financial statements were approved and authorised for issue by the board:

  
 .....  
 Michael Craig Jones  
 Director

  
 .....  
 Colin Paul Brown  
 Director

Date: 16-01-2026

The notes on pages 12 to 16 form an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025**

**1. General information**

These financial statements comprising the profit and loss account, statement of comprehensive income, balance sheet and the related notes constitute the financial statements of Abingdon Flooring (Ireland) Limited for the financial year ended 29 March 2025.

Abingdon Flooring (Ireland) Limited is a private company incorporated in the Republic of Ireland limited by shares. The registered office is 6th Floor, 2 Grand Canal Square, Dublin 2, Ireland, D02 A342. The Company's registration number is 682872.

The financial statements of Abingdon Flooring (Ireland) Limited were approved and authorised for issue by the Board of Directors on 16-01-2026.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The following principal accounting policies have been applied:

**2.2 Going concern**

The directors believe that the Company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the Company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the Company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Company.

**2.3 Foreign currency translation**

**Functional and presentation currency**

The Company's functional currency and presentational currency is Euro ("€") and are rounded to nearest Euro except where otherwise indicated.

**Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each year end, foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance income or costs'. All other foreign exchange gains and losses are presented in the profit and loss account within 'administrative expenses'.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025

2. Accounting policies (continued)

2.4 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before turnover is recognised:

**Sale of goods**

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

2.5 Taxation

Tax is recognised in the profit and loss account except that a charge attributable to an item of income and expense is recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.6 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.9 Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025**

**2. Accounting policies (continued)**

**2.10 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting year for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the Company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

There are no critical estimates which are deemed to have a significant impact on the financial statements.

## ABINGDON FLOORING (IRELAND) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025

#### 4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2024: Nil).

#### 5. Debtors

	29 March 2025 €	30 March 2024 €
Trade debtors	300,951	242,684
Amounts owed by group undertakings	100	100
Amounts owed by parent undertaking	106,359	160,450
Other debtors	142,086	142,086
Tax recoverable	15,755	14,399
	<u>565,251</u>	<u>559,719</u>

Amounts owed by group and parent undertakings are unsecured, interest free and repayable on demand.

#### 6. Creditors

	29 March 2025 €	30 March 2024 €
Amounts owed to group undertakings	17,797	6,739
Taxation and social insurance	28,096	11,174
Accruals	57,253	27,588
	<u>103,146</u>	<u>45,501</u>

Amounts owed to group and parent undertakings are unsecured, interest free and repayable on demand.

#### 7. Share capital

	29 March 2025 €	30 March 2024 €
<b>Authorised, allotted, called up and fully paid</b>		
1 (2024: 1) Ordinary share of €100	<u>100</u>	<u>100</u>

## ABINGDON FLOORING (IRELAND) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 29 MARCH 2025

#### 8. Profit and loss account

	29 March 2025 €	30 March 2024 €
Profit and loss account brought forward at the beginning of the year	752,732	606,635
Profit for the financial year	35,710	146,097
<b>Profit and loss account carried forward at the end of the year</b>	<b>788,442</b>	<b>752,732</b>

Profit and loss account includes all current and prior year retained profit and losses.

#### 9. Related party transactions

The Company has availed of the exemption provided in FRS 102 Section 1AD.51 for wholly-owned subsidiary undertakings whose voting rights are controlled within the group for the requirements to give details of transactions with entities that are part of the group or investees of the group qualifying as related parties.

#### 10. Post balance sheet events

There were no significant events between the balance sheet date and the date of signing of the financial statements affecting the Company which require adjustment to or disclosure in the financial statements.

#### 11. Controlling party

The Company's immediate parent undertaking is Abingdon Flooring Limited, a company incorporated in the United Kingdom, which owns 100% of the ordinary share capital. The Company's ultimate controlling party at year end is Victoria P.L.C., a company incorporated in the United Kingdom, which owns 100% of the ordinary share capital.

#### 12. Approval of financial statements

The board of directors approved these financial statements for issue on 16-01-26