

Registration number 717018

STEPHEN BYRNE DESIGN LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 28TH FEBRUARY 2025

STEPHEN BYRNE DESIGN LIMITED
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FOR THE YEAR ENDED 28 FEBRUARY 2025

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STEPHEN BYRNE DESIGN LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

DIRECTORS AND OTHER INFORMATION

Director	Stephen Byrne
Secretary	Tracey Byrne
Company number	717018
Registered office	32 Mount Prospect Drive Clontarf Dublin 3
Accountants	KSí Faulkner Orr Limited Second Floor One Stephens Street Upper Dublin 8.
Business address	32 Mount Prospect Drive, Clontarf Dublin 3
Bankers	Bank of Ireland 26 Marino Market Fairview Dublin 3

STEPHEN BYRNE DESIGN LIMITED

STATEMENT OF DIRECTOR RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

General responsibilities

The director is responsible for preparing the Director's Report and 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 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements the directors are required to :

- * Select suitable accounting policies 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.
- * 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 and loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Report comply with the Companies Act 2014 and enable the financial statements to be prepared. 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 4 to 7 :

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The director confirms that he has made available to KSi Faulkner Orr Limited, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 28th February 2025.

On behalf of the board

Stephen Byrne
Director

Date: 16th January 2026

STEPHEN BYRNE DESIGN LIMITED

**ABRIDGED BALANCE SHEET
AS AT 28 FEBRUARY 2025**

		2025		2024	
Notes	€	€	€	€	€
Current assets					
Debtors		21,293		21,147	
Cash at bank and in hand		10,926		15,418	
		32,219		36,565	
Creditors: amounts falling due within one year	5	(32,295)		(36,308)	
Net current (liabilities)/assets			(76)		257
Total assets less current liabilities			(76)		257
Net (liabilities)/assets			(76)		257
Capital and reserves					
Called up share capital	6		(500)		100
Profit and loss account			424		157
Equity shareholders' funds			(76)		257

The director has relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 of the Companies Act 2014.

The director states 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The financial statements have been prepared in accordance with the provisions applicable 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.

The abridged accounts were approved by the board on 16th January 2026 and signed on its behalf by

Stephen Byrne
Director

STEPHEN BYRNE DESIGN LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

1. Statement of accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Basis of preparation

The financial statements of the company for the year ended 28 February 2025 have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

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.

1.2. Cash flow statement

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement .

1.3. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the company's ordinary activities.

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

1.5. Pensions

The company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

2. Employees

There were no employees during the year.

STEPHEN BYRNE DESIGN LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

..... continued

2.1. Director's remuneration

	2025	2024
	€	€
Remuneration and other emoluments	91,200	83,500
Pension contributions to defined contribution schemes	9,000	4,750
	<u>100,200</u>	<u>88,250</u>

3. Directors' and secretary and their interests in Shares of the Company

The director who served during the year and his interest in the company are as stated below:

	Ordinary shares	
	28/02/25	28/02/24
Stephen Byrne	100	100
Company Secretary		
Tracey Byrne	-	-

4. Transactions with director

There were no transactions with the directors during the period.

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Creditors include the following:		
Corporation tax	43	50
PAYE/PRSI	2,930	1,799
VAT	4,682	3,867
	<u>7,655</u>	<u>5,716</u>

STEPHEN BYRNE DESIGN LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

..... continued

6. Share capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

7. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 16th January 2026.