

Company Number: 526177

Dapper Dans Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Dapper Dans Limited
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Dapper Dans Limited
DIRECTORS AND OTHER INFORMATION

Directors	Seamus Torpey Magdalena Mosur
Company Secretary	Seamus Torpey
Company Number	526177
Registered Office and Business Address	Unit 9 Riverside Quin Road Business Park Ennis Co. Clare
Accountants	O'Shea & Associates Chartered Certified Accountants Vandeleur Street Kilrush Co. Clare

Dapper Dans Limited

BALANCE SHEET

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	16,571	10,409
Current assets	302,745	448,092
Creditors: amounts falling due within one year	(26,023)	(25,115)
Net Current Assets	276,722	422,977
Total Assets less Current Liabilities	293,293	433,386
Net Assets	293,293	433,386
Capital and Reserves	293,293	433,386

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Dapper Dans 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) 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 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 25 March 2026 and signed on its behalf by:

Seamus Torpey
Director

Magdalena Mosur
Director

Dapper Dans Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Dapper Dans Limited is a company limited by shares incorporated in Ireland.

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 financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services 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:

Land and buildings leasehold	- 4% straight line
Plant and machinery	- 12.5% straight line
Fixtures, fittings and equipment	- 12.5% 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.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks 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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at transaction price (including transaction costs).

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.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

Dapper Dans Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	433,286	393,493
(Loss)/profit for the financial year	(140,093)	39,793
Profit carried forward	<u>293,193</u>	<u>433,286</u>

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 March 2026.