

Talent Dog Limited

Abridged Unaudited Financial Statements

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

Talent Dog Limited

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Talent Dog Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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 director 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company 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 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 or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Director's 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 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves 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 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 they have made available to Ecovis DCA Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025."

Signed on behalf of the board

Stephen McLarnon
Director

23 March 2026

Talent Dog Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	Jun 25 €
Non-Current Assets		
Intangible assets	8	16,000
Property, plant and equipment	9	206
		<hr/>
Non-Current Assets		16,206
		<hr/>
Current Assets		
Debtors	10	131,700
Cash and cash equivalents		148,511
		<hr/>
		280,211
		<hr/>
Creditors: amounts falling due within one year	12	(159,330)
		<hr/>
Net Current Assets		120,881
		<hr/>
Total Assets less Current Liabilities		137,087
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		400
Retained earnings		136,687
		<hr/>
Equity attributable to owners of the company		137,087
		<hr/> <hr/>

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

I as Director of Talent Dog 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 359 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) I 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 period and of its profit or loss for such a financial period 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. 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 small companies' regime.

Approved by the board on 23 March 2026 and signed on its behalf by:

Stephen McLarnon
Director

Talent Dog Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	136,687	136,687
Net proceeds of equity Ordinary share issue	400	-	400
At 30 June 2025	400	136,687	137,087

Talent Dog Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

1. General Information

Talent Dog Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 759506. The registered office of the company is A6 Bymac Centre,, Ballycoolin,, Dublin 15. The principal activity of the company is the provision of business and management consultancy services activities The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the financial period ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Property, plant and equipment and depreciation

(i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses

The company previously adopted a policy of revaluing freehold premises and they were stated at their revalued amount less any subsequent depreciation and accumulated impairment losses. The company has adopted the transition exemption under FRS 102 paragraph 35.10(d) and has elected to use the previous revaluation as deemed cost.

The difference between depreciation based on the deemed cost charged in the profit and loss account and the asset's original cost is transferred from revaluation reserve to retained earnings.

Talent Dog Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) Depreciation

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

Office Equipment	-	20% Straight line
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The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

(iii) Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Financial assets

Current asset investments are stated at the lower of cost and net realisable value.

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.

Cash and cash equivalents

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 Statement of Financial Position bank overdrafts are shown within Creditors.

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.

Talent Dog Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date 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 measured 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 substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Research and development**Ordinary share capital**

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Talent Dog Limited 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" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 15 month 23 days period from 8 March 2024 (date of incorporation) to 30 June 2025.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Operating profit

Jun 25
€

Operating profit is stated after charging:

Depreciation of property, plant and equipment

51

Talent Dog Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

7. Employees

The average monthly number of employees, including director, during the financial period was 2, (Mar 24 - 0).

	Jun 25 Number
Director	1
Secretary	1
	<u>2</u>

8. Intangible assets

	Development Costs €	Total €
Cost		
At 8 March 2024	-	-
Additions	16,000	16,000
	<u>16,000</u>	<u>16,000</u>
At 30 June 2025	16,000	16,000
	<u>16,000</u>	<u>16,000</u>
Net book value		
At 30 June 2025	<u>16,000</u>	<u>16,000</u>

9. Property, plant and equipment

	Office Equipment €	Total €
Cost		
At 8 March 2024	-	-
Additions	257	257
	<u>257</u>	<u>257</u>
At 30 June 2025	257	257
	<u>257</u>	<u>257</u>
Depreciation		
At 8 March 2024	-	-
Charge for the financial period	51	51
	<u>51</u>	<u>51</u>
At 30 June 2025	51	51
	<u>51</u>	<u>51</u>
Net book value		
At 30 June 2025	<u>206</u>	<u>206</u>

10. Debtors

	Jun 25 €
Trade debtors	124,955
Taxation	6,745
	<u>131,700</u>

11. Current asset investments

	Jun 25 €
Other unlisted investments	<u>13,424</u>

Talent Dog Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 March 2024 (date of incorporation) to 30 June 2025

12. Creditors	Jun 25
Amounts falling due within one year	€
Trade creditors	29,936
Taxation	26,275
Deferred Income	103,119
	<u>159,330</u>
13. Income Statement	
	Jun 25
	€
At 8 March 2024	-
Profit for the financial period	136,687
	<u>136,687</u>
At 30 June 2025	<u>136,687</u>
14. Capital commitments	
The company had no material capital commitments at the financial period-ended 30 June 2025.	
15. Director's remuneration	Jun 25
	€
Remuneration	112,000
	<u>112,000</u>
16. Related party transactions	
There were no related party transactions during the financial year.	
17. Parent company	
The company regards Rhans Ireland Limited as its parent company.	
18. Events After the End of the Reporting Period	
There have been no significant events affecting the company since the financial period-end.	
19. Approval of financial statements	
The financial statements were approved and authorised for issue by the board on 23 March 2026.	