

Done Daring Outstanding N'Ethical Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Done Daring Outstanding N'Ethical Ltd

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Done Daring Outstanding N'Ethical Ltd
DIRECTOR AND OTHER INFORMATION

Director	Emilie Parmantier
Company Secretary	Bernard Parmantier
Company Number	738097
Registered Office and Business Address	Apartment 7 The Forum Ballymoss Road, Sandyford Business Park Dublin 18
Accountants	Martin J Kelly & Co Chartered Certified Accountants 149 North Strand Road Dublin 3 Republic of Ireland

Done Daring Outstanding N'Ethical Ltd

BALANCE SHEET

as at 31 March 2025

	2025	2024
	€	€
Current assets	136,045	94,961
Creditors: amounts falling due within one year	(9,018)	(18,995)
Net Current Assets	127,027	75,966
Total Assets less Current Liabilities	127,027	75,966
Accruals and deferred income	(2,695)	(2,400)
Net Assets	124,332	73,566
Capital and Reserves	124,332	73,566

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".

I as Director of Done Daring Outstanding N'Ethical 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 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 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 Director and authorised for issue on 4 February 2026 :

Emilie Parmantier
Director

Done Daring Outstanding N'Ethical Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. 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's 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

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

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

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter less impairment losses for bad and doubtful debts.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. All movements in the level of the provision required are recognised in the profit and loss.

Cash at bank and in hand

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less.

Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and other creditors

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.

Creditors and accruals are recognised initially at transaction price. The amortised cost model is not used.

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.

Share capital of the company

Ordinary share capital

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

2. Appropriation of Profit and Loss Account

	2025 €	2024 €
Profit brought forward	73,466	-
Profit for the financial year	50,766	73,466
Profit carried forward	124,232	73,466

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

3. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

4. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 February 2026.