

Company Number: 442277

**DOR Import and Export Trading Company Limited**

**Abridged Unaudited Financial Statements**

**for the financial year ended 30 June 2025**

**DOR Import and Export Trading Company Limited**  
**CONTENTS**

	<b>Page</b>
Statement of Financial Position	3
Notes to the Financial Statements	4 - 6

# DOR Import and Export Trading Company Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	28,796	8,938
<b>Current Assets</b>			
Stocks	6	70,000	75,000
Debtors	7	53,288	53,996
Cash at bank and in hand		127,962	130,355
		251,250	259,351
<b>Creditors: amounts falling due within one year</b>	8	(27,230)	(45,165)
<b>Net Current Assets</b>		224,020	214,186
<b>Total Assets less Current Liabilities</b>		252,816	223,124
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	9	252,716	223,024
<b>Shareholders' Funds</b>		252,816	223,124

We as Directors of DOR Import and Export Trading Company 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. 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 board on 30 January 2026 and signed on its behalf by:**

\_\_\_\_\_  
Derek O'Reilly  
Director

\_\_\_\_\_  
Ellen O'Reilly  
Director

# DOR Import and Export Trading Company Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

DOR Import and Export Trading Company Limited is a company limited by shares incorporated in Ireland. 47 Sika Woods, Enniskerry, Wicklow, A98A9X0 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### 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:

Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	12.50% 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.

#### 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. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### 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.

## DOR Import and Export Trading Company Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 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 Statement of Financial Position date.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>7,092</b>	6,404
(Profit) on disposal of tangible assets	<b>(5,405)</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>

### 4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	<b>2025</b>	2024
	Number	Number
Administration	<b>1</b>	1
Driver	<b>1</b>	1
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>2</b>	2

### 5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 July 2024	17,407	1,201	13,411	32,019
Additions	-	-	26,950	26,950
Disposals	-	-	(13,411)	(13,411)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	17,407	1,201	26,950	45,558
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 July 2024	8,710	960	13,411	23,081
Charge for the financial year	3,482	241	3,369	7,092
On disposals	-	-	(13,411)	(13,411)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	12,192	1,201	3,369	16,762
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 30 June 2025	<b>5,215</b>	-	<b>23,581</b>	<b>28,796</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
At 30 June 2024	8,697	241	-	8,938
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

<b>6. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>70,000</b>	75,000
	<u><u>          </u></u>	<u><u>          </u></u>

The replacement cost of stock did not differ significantly from the figures shown.

## DOR Import and Export Trading Company Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>7. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	<b>53,288</b>	53,631
Taxation	-	365
	<u><b>53,288</b></u>	<u>53,996</u>
	<u><u><b>53,288</b></u></u>	<u><u>53,996</u></u>
<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>11,832</b>	22,837
Taxation	<b>10,877</b>	19,575
Other creditors	<b>1,896</b>	1,158
Accruals	<b>2,625</b>	1,595
	<u><b>27,230</b></u>	<u>45,165</u>
	<u><u><b>27,230</b></u></u>	<u><u>45,165</u></u>
<b>9. Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
At 1 July 2024	<b>223,024</b>	165,985
Profit for the financial year	<b>29,692</b>	57,039
	<u><b>252,716</b></u>	<u>223,024</u>
	<u><u><b>252,716</b></u></u>	<u><u>223,024</u></u>
<b>10. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>11. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		
<b>12. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board of directors on 30 January 2026.		