

Company Number: 553222

**Drunken Apple Woman Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2024**

# **Drunken Apple Woman Ltd**

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# Drunken Apple Woman Ltd

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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

### "General responsibilities

The directors are responsible for preparing the Directors' Report and the 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 that 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 Directors' 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm 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 directors confirm that they have made available to Gannon Kirwan Somerville, (Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2024."

### Signed on behalf of the board

  
Brian Flanagan  
Director

28 February 2026

Lily Aoife Power  
Director

28 February 2026



# Drunken Apple Woman Ltd

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Current Assets</b>			
Stocks	5	6,000	2,500
Debtors	6	-	3,858
Cash and cash equivalents		410	505
		<u>6,410</u>	<u>6,863</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(20,398)</u>	<u>(10,590)</u>
<b>Net Current Liabilities</b>		<u>(13,988)</u>	<u>(3,727)</u>
<b>Total Assets less Current Liabilities</b>		<u>(13,988)</u>	<u>(3,727)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		300	300
Retained earnings	8	(14,288)	(4,027)
<b>Equity attributable to owners of the company</b>		<u>(13,988)</u>	<u>(3,727)</u>

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.

We as Directors of Drunken Apple Woman 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) 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 small companies' regime.

Approved by the board on 28 February 2026 and signed on its behalf by:

  
**Brian Flanagan**  
 Director

**Lily Aoife Power**  
 Director



# Drunken Apple Woman Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. General Information

Drunken Apple Woman Ltd is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is 78a The Coombe, Dublin 8, Dublin, D08V344, Ireland 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, the company's registration number is 553222.

### 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 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention, 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 year, 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 comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### 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:

Fixtures, fittings and equipment	- 20% straight line
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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. 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.

## Drunken Apple Woman Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 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 Balance Sheet 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.

### 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.

### Ordinary share capital

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

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2023 - 2)

### 4. Tangible assets

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2024	1,750	1,750
At 31 December 2024	1,750	1,750
<b>Depreciation</b>		
At 1 January 2024	1,750	1,750
At 31 December 2024	1,750	1,750
<b>Net book value</b>		
At 31 December 2024	-	-

### 5. Stocks

	2024 €	2023 €
Finished goods and goods for resale	6,000	2,500

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

### 6. Debtors

	2024 €	2023 €
Trade debtors	-	3,858

## Drunken Apple Woman Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

<b>7. Creditors</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Directors' current accounts (Note 12)	14,589	3,931
Other creditors	1,046	168
Accruals	4,763	6,491
	<u>20,398</u>	<u>10,590</u>

All creditors are due within one year. The repayment terms of trade creditors vary between the company's normal term and on demand. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

<b>8. Income Statement</b>	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
At 1 January 2024	(4,027)	2,941
Loss for the financial year	(10,261)	(6,968)
At 31 December 2024	<u>(14,288)</u>	<u>(4,027)</u>

### 9. Financial commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>Land and Buildings</b>	
	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<b>Due:</b>		
Within one year	3,000	3,000
Between one and five years	12,000	12,000
In over five years	4,125	7,125
	<u>19,125</u>	<u>22,125</u>

### 10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

### 11. Contingent liabilities

The company had no contingent liabilities outstanding at the year-ended 31 December 2024.

### 12. Directors' transactions

The following amounts are repayable to the directors:

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
Brian Flanagan	14,589	3,931
	<u>14,589</u>	<u>3,931</u>

The opening balance of the directors' loan was €3,931 (2023: 3,931). There were movements during the year of €10,658 Credit (2023: €Nil). The balance outstanding at the year end is €14,589 credit (2023: €3,931 credit).

### 13. Controlling interest

The company is ultimately controlled by Brian Flanagan.

**Drunken Apple Woman Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**14. Post-Balance Sheet Events**

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

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 28 February 2026.