

Dawson Andrews Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Dawson Andrews Limited
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Dawson Andrews Limited

BALANCE SHEET

as at 31 March 2025

| | Notes | 2025 € | 2024 € |
|---|-------|------------------|------------------|
| Current Assets | | | |
| Debtors | 5 | 562,627 | 707,192 |
| Cash at bank and in hand | | 1,039,934 | 891,787 |
| | | <u>1,602,561</u> | <u>1,598,979</u> |
| Creditors: amounts falling due within one year | 6 | (819,094) | (975,167) |
| Net Current Assets | | <u>783,467</u> | <u>623,812</u> |
| Total Assets less Current Liabilities | | <u>783,467</u> | <u>623,812</u> |
| Capital and Reserves | | | |
| Called up share capital presented as equity | | 1 | 1 |
| Retained earnings | | 783,466 | 623,811 |
| Shareholders' Funds | | <u>783,467</u> | <u>623,812</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.

I as Director of Dawson Andrews 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 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 25 February 2026 and signed on its behalf by:

Andrew Fulton
Director

Dawson Andrews Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Dawson Andrews Limited is a private company limited by shares, incorporated and registered in Ireland. The registered number of the company is 642841. The registered office of the company is 20 Park Street, Dundalk, Co. Louth, A91 E03T, Ireland which is also the principal place of business of the company.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

The financial statements cover the individual entity, Dawson Andrews Limited for the financial year ended 31 March 2025.

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 financial year ended 31 March 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 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 goods supplied by the company, exclusive of trade discounts and value added tax.

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.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Taxation and deferred 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.

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

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 Dawson Andrews 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 April 2021.

4. Employees

The average monthly number of employees, including director, during the financial year was;

| | 2025 Number | 2024 Number |
|----------|----------------|----------------|
| Director | <u>1</u> | <u>1</u> |

5. Debtors

| | 2025 € | 2024 € |
|---------------|----------------|----------------|
| Trade debtors | 551,552 | 696,117 |
| Other debtors | 11,075 | 11,075 |
| | <u>562,627</u> | <u>707,192</u> |

6. Creditors Amounts falling due within one year

| | 2025 € | 2024 € |
|--|----------------|----------------|
| Amounts owed to related parties (Note 8) | 507,528 | 733,122 |
| Taxation | 309,467 | 239,946 |
| Director's current account | 99 | 99 |
| Accruals | 2,000 | 2,000 |
| | <u>819,094</u> | <u>975,167</u> |

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

7. Profit and loss account

| | 2025 | 2024 |
|-------------------------------|-------------------|-------------------|
| | € | € |
| At 1 April 2024 | 623,811 | 81,917 |
| Profit for the financial year | 304,655 | 541,894 |
| Payment of dividends | (145,000) | - |
| | <u> </u> | <u> </u> |
| At 31 March 2025 | 783,466 | 623,811 |
| | <u> </u> | <u> </u> |

8. Related party transactions

Transactions between group companies within the financial year include a cross charge to the parent company to cover staffing costs.
At the year end, Dawson Andrews Limited owed Dawson Andrews Ltd €507,528.

| | 2025 | 2024 |
|---|-------------------|-------------------|
| | € | € |
| Finance amounts owed to related parties | 507,528 | 733,122 |
| | <u> </u> | <u> </u> |

9. Parent company

The company regards Dawson Andrews Ltd as its parent company.

10. Approval of financial statements

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