

Domainsmiths Limited

**Abridged Unaudited Financial Statements
for the year ended
30th June 2025**

Domainsmiths Limited

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Domainsmiths Limited

Directors

Richard Moran
Conor Moran
Lorcan Moran

Secretary

Lorcan Moran

Bankers

AIB
1 Main Street
Lucan
Co Dublin

Registered office

15 Joyce's Court
Talbot St
Dublin 1

Business Address

15 Joyce's Court
Talbot St
Dublin 1

Registered number

597244

Domainsmiths Limited

STATEMENT OF FINANCIAL POSITION As at 30 June 2025

	Jun-25	Jun-24
	€	€
Fixed assets	-	-
Current assets		
Cash at bank and in hand	40,990	38,178
Creditors: Amounts falling due within one year	(345)	(412)
Net current assets	<u>40,645</u>	<u>37,766</u>
Total assets less current liabilities	<u>40,645</u>	<u>37,766</u>
Net assets	<u>40,645</u>	<u>37,766</u>
Capital and Reserves		
Called up share capital presented as equity	300	300
Profit and Loss Account	40,345	37,466
	<u>40,645</u>	<u>37,766</u>

We, as directors of Domainsmiths 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 of the Companies Act 2014 are satisfied;
- (c) The shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 and
- (e) The company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies' regime.

These abridged financial statements were approved by the board of directors on 23rd January 2026 and signed on behalf of the board by

Lorcan Moran
Director

Conor Moran
Director

Domainsmiths Limited

Notes to the abridged financial statements For the year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The registered office is at 15 Joyce's Court, Talbot Street, Dublin 1

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

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'

3. Accounting policies and measurement basis

Basis of preparation

The financial statements have been prepared on a 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 (the Act) and FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime' issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts.

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

Taxation

The charge for taxation is based on the taxable profit for the current and past periods and is calculated with reference to the tax rates applying at the financial period end date in the jurisdiction where the tax is applied.

Deferred taxation is not recognised.

Ordinary share capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits

Domainsmiths Limited

Notes to the abridged financial statements For the year ended 30 June 2025

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

4. Directors and Secretary and their interests

The Directors and Secretary, who serviced during the period and their interests in the company are stated below

	Ordinary Shares 30 June 2025
Richard Moran	100
Conor Moran	100
Lorcan Moran	100

5. Employees

The average number of employees, including directors during the year was 0 (2024 – 0)

6. Cash and cash equivalents

	30 June 2025
Cash at bank and in hand	40,990

7. Creditors - Amounts falling due within one year

	30 June 2025
Taxation and social welfare	345

8. Called up Stare capital presented as equity

Authorised	30 June 2025
100,000 Ordinary Shares of €1 each	100,000
Allotted, called up and fully paid	
300 Ordinary Shares of €1 each	300

9. Approval of financial statements

The financial statements were approved by the Board on 23rd January 2026.