

MADRA NUA DOG GROOMING LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

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Contents

Company Information	2
Balance Sheet	3
Notes to the Abridged Financial Statements	4

MADRA NUA DOG GROOMING LIMITED

COMPANY INFORMATION

for the financial year ended 31 March 2025

DIRECTORS Geraldine Whittle
Kenneth Whittle

SECRETARY Geraldine Whittle

REGISTERED OFFICE 43 The Croft
Clarinwood
Tramore
Waterford
Ireland

COMPANY NUMBER 480311

CHARTERED ACCOUNTANTS Fitzgerald Power
6 Greyfriars
Waterford
X91 K2WV
Ireland

BANKERS Bank of Ireland
Summerhill
Tramore
Waterford

MADRA NUA DOG GROOMING LIMITED

BALANCE SHEET

As at 31 March 2025

	2025	2024
	€	€
Fixed assets	18,830	6,788
Current assets	714	359
Creditors: amounts falling due within one year	(4,666)	(2,999)
Net current liabilities	(3,952)	(2,640)
Total assets less current liabilities	14,878	4,148
Creditors: amounts falling due after more than one year	(11,743)	-
Accruals and deferred income	(2,088)	(1,891)
Net assets	1,047	2,257
Capital and reserves	1,047	2,257

We, as directors of Madra Nua Dog Grooming Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- We acknowledge the Company's obligations under the Companies Act 2014 and 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

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

The financial statements of Madra Nua Dog Grooming Limited (registered number: 480311) were approved and authorised for issue by the Board of Directors on 18 February 2026 and were signed on its behalf by:

Geraldine Whittle
Director

Kenneth Whittle
Director

MADRA NUA DOG GROOMING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Madra Nua Dog Grooming Limited (registered number 480311) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 43 The Croft, Clarinwood, Tramore , Waterford, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Madra Nua Dog Grooming Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is recognised at the transaction value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The transaction value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

MADRA NUA DOG GROOMING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Land and buildings	50 years straight line
Vehicles	5 years straight line
Fixtures and fittings	8 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at transaction value.

Ordinary share capital

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

MADRA NUA DOG GROOMING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

2. Appropriation of profit and loss

	Called-up share capital	Profit and loss account
	€	€
At 01 April 2023	100	3,663
Loss for the financial year	-	(1,506)
Total comprehensive loss	-	(1,506)
At 31 March 2024	100	2,157
At 01 April 2024	100	2,157
Loss for the financial year	-	(1,210)
Total comprehensive loss	-	(1,210)
At 31 March 2025	100	947

3. Tangible assets

	Land and buildings	Vehicles	Fixtures and fittings	Total
	€	€	€	€
Cost				
At 01 April 2024	8,243	12,500	11,441	32,184
Additions	-	15,500	-	15,500
Disposals	-	(12,500)	-	(12,500)
At 31 March 2025	8,243	15,500	11,441	35,184
Accumulated depreciation				
At 01 April 2024	2,310	12,500	10,586	25,396
Charge for the financial year	165	3,100	193	3,458
Disposals	-	(12,500)	-	(12,500)
At 31 March 2025	2,475	3,100	10,779	16,354
Net book value				
At 31 March 2025	5,768	12,400	662	18,830
At 31 March 2024	5,933	-	855	6,788

MADRA NUA DOG GROOMING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 March 2025

4. Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank loans	3,003	-
Trade creditors	1,488	1,792
Accruals	2,088	1,891
Other taxation and social security	175	1,207
	<u>6,754</u>	<u>4,890</u>

5. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Bank loans	<u>11,743</u>	<u>-</u>

There are no amounts included above in respect of which any security has been given by the small entity.

6. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>