

Company Number: 544061

Darcon Business Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Darcon Business Consulting Limited

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Darcon Business Consulting Limited

DIRECTORS AND OTHER INFORMATION

Directors	Donal O'Dwyer Sonya O'Dwyer
Company Secretary	Donal O'Dwyer
Company Number	544061
Registered Office and Business Address	47 Beechwood Avenue Lower Ranelagh Dublin 6 D06TK64 Ireland
Accountants	Icon Accounting Certified Chartered Accountants Columba House Airside Swords Dublin Ireland
Bankers	Bank Of Ireland Mitchelstown Fermoy Cork P61 Y273 Ireland

Darcon Business Consulting Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>52,863</u>	<u>61,674</u>
Current Assets			
Debtors	7	267,065	275,616
Cash at bank and in hand		<u>77,210</u>	<u>80,682</u>
		<u>344,275</u>	<u>356,298</u>
Creditors: amounts falling due within one year	8	<u>(308,269)</u>	<u>(310,420)</u>
Net Current Assets		<u>36,006</u>	<u>45,878</u>
Total Assets less Current Liabilities		<u>88,869</u>	<u>107,552</u>
Creditors: amounts falling due after more than one year	9	<u>(29,797)</u>	<u>(44,605)</u>
Net Assets		<u><u>59,072</u></u>	<u><u>62,947</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	10	<u>58,972</u>	<u>62,847</u>
Shareholders' Funds		<u><u>59,072</u></u>	<u><u>62,947</u></u>

We as Directors of Darcon Business Consulting 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 24 February 2026 and signed on its behalf by:

Donal O'Dwyer
Director

Sonya O'Dwyer
Director

Darcon Business Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Darcon Business Consulting Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 47 Beechwood Avenue Lower, Ranelagh, Dublin 6, D06TK64, 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.

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 April 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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	-	10% 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.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Darcon Business Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 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 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. 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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	8,810	8,811
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,865	4,932
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Consultant	1	1
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	90,239	90,239
	<u> </u>	<u> </u>
At 30 April 2025	90,239	90,239
	<u> </u>	<u> </u>
Depreciation		
At 1 May 2024	28,565	28,565
Charge for the financial year	8,811	8,811
	<u> </u>	<u> </u>
At 30 April 2025	37,376	37,376
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	52,863	52,863
	<u> </u>	<u> </u>
At 30 April 2024	61,674	61,674
	<u> </u>	<u> </u>

Darcon Business Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Debtors	2025	2024
	€	€
Trade debtors	74,354	134,316
Other debtors	189,787	141,200
Taxation	2,824	-
Called up share capital not paid	100	100
	267,065	275,616
	<u><u> </u></u>	<u><u> </u></u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	246	197
Taxation	37,298	42,665
Accruals	270,725	267,558
	308,269	310,420
	<u><u> </u></u>	<u><u> </u></u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	29,797	44,605
	<u><u> </u></u>	<u><u> </u></u>
Loans		
Repayable between two and five years	29,797	44,605
	<u><u> </u></u>	<u><u> </u></u>
10. Profit and loss account		
	2025	2024
	€	€
At 1 May 2024	62,847	42,788
(Loss)/profit for the financial year	(3,875)	20,059
	<u><u> </u></u>	<u><u> </u></u>
At 30 April 2025	58,972	62,847
	<u><u> </u></u>	<u><u> </u></u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 February 2026.