

# OVERALL CERTIFICATE FOR FINANCIAL STATEMENTS COMPANIES ACT 2014

**Company Name:** Dimensions Dance & Fitness Wear Limited  
**Company Number:** 421267  
**Financial Year:** Year Ended 30<sup>th</sup> June 2025

**CERTIFICATE:**

**WE HEREBY CERTIFY** that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

**Signature:**   
Secretary

**Name:** Patricia Hopkins

**Date:** 09/03/2026

**Signature:**   
Director

**Name:** Jeffrey Hopkins

**Date:** 09/03/26

**Company registration number: 421267**

**Dimensions Dance & Fitness Wear Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 30 June 2025**

## Dimensions Dance & Fitness Wear Limited

### Contents

	<b>Page</b>
Directors' responsibilities statement	<b>1</b>
Balance sheet	<b>2 - 3</b>
Notes to the abridged financial statements	<b>4 - 9</b>

## Dimensions Dance & Fitness Wear Limited

### Directors' responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

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" (FRS 102), applying Section 1A of that Standard, issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 and then apply them consistently;
- make judgments 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 record and explain 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 and enable those financial statements so prepared to be audited. 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

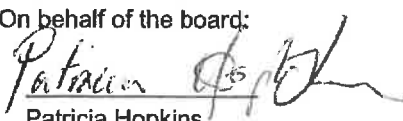
In relation to the financial statements as set out on pages 5 to 14

- 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 O'Byrne Fay Limited, the company's accounting records and provided all the information 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 year ended 30th June 2025.

On behalf of the board:

  
Patricia Hopkins  
Director

  
Jeffrey Hopkins  
Director

3 March 2026

**Dimensions Dance & Fitness Wear Limited**

**Balance sheet  
As at 30 June 2025**

	Note	2025	€	2024	€
<b>Fixed assets</b>					
Tangible assets	8	29,674		28,693	
			29,674		28,693
<b>Current assets</b>					
Stocks	9	317,728		329,865	
Debtors	10	43,987		10,452	
Cash at bank and in hand		330		316	
		362,045		340,633	
<b>Creditors: amounts falling due within one year</b>	11	(480,521)		(358,783)	
<b>Net current liabilities</b>			(118,476)		(18,150)
<b>Total assets less current liabilities</b>			(88,802)		10,543
<b>Net (liabilities)/assets</b>			(88,802)		10,543
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			(88,902)		10,443
<b>Shareholders' (deficit)/funds</b>			(88,802)		10,543

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 4 to 9 form part of these abridged financial statements.

**Dimensions Dance & Fitness Wear Limited**

**Balance sheet (continued)**

**As at 30 June 2025**

We, as directors of Dimensions Dance & Fitness Wear 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 section 358 of the Companies Act 2014 are satisfied;
- 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 3 March 2026 and signed on behalf of the board by:

  
Patricia Hopkins  
Director

  
Jeffrey Hopkins  
Director

The notes on pages 4 to 9 form part of these abridged financial statements.

## **Dimensions Dance & Fitness Wear Limited**

### **Notes to the abridged financial statements Financial year ended 30 June 2025**

#### **1. General information**

The financial statements comprising the profit and loss account, statement of income and retained earnings, balance sheet and related notes constitute the individual financial statements of Dimensions Dance & Fitness Wear Limited for the financial year ended 30 June 2025.

Dimensions Dance & Fitness Wear Limited is a private company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 421267). The address of the registered office is Unit 39/1, 128-130 Docklands Innovation Park, East Wall Road, Dublin 3, 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.

#### **Statement of compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

#### **Currency**

The financial statements are prepared in the Euro currency (€) without rounding. This is 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.

##### **2.1. 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 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

##### **2.2. Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on the sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

## Dimensions Dance & Fitness Wear Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

#### 2.3. Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

#### 2.4. Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fittings fixtures and equipment - 12.5% straight line

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### 2.5. Stocks

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, that item is measured at its selling price less costs to complete and sell, and an impairment loss is recognised.

#### 2.6. Financial instruments

##### - Ordinary Share Capital

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

## Dimensions Dance & Fitness Wear Limited

### Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

#### - **Cash and cash equivalents**

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### - **Other financial assets**

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

#### - **Loans and borrowings**

All borrowings by the company are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised.

Borrowings are classified as current liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

The company has no loans.

#### - **Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

#### - **Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets that are measured at cost or amortised cost, including investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss Account in that financial year.

**Dimensions Dance & Fitness Wear Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 30 June 2025**

**3. Operating (loss)/profit**

Operating (loss)/profit is stated after charging/(crediting):

	<b>Year ended 30 Jun '25</b>	<b>Period ended 30 Jun '24</b>
	€	€
Depreciation of tangible assets	6,039	5,161
	<u>          </u>	<u>          </u>

**4. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 12 (2024: 11).

**5. Directors' remuneration**

The directors' aggregate remuneration was as follows:

	<b>Year ended 30 Jun '25</b>	<b>Period ended 30 Jun '24</b>
	€	€
Emoluments in respect of qualifying services	116,029	134,171
	<u>          </u>	<u>          </u>

Other than as shown in these financial statements, there were no further required disclosures in accordance with sections 305 and 306 of the Companies Act 2014.

**6. Interest payable and similar expenses**

	<b>Year ended 30 Jun '25</b>	<b>Period ended 30 Jun '24</b>
	€	€
Loans and overdrafts from credit institutions	30,701	19,903
Other interest payable and similar expenses	2,453	-
	<u>          </u>	<u>          </u>
	<u>33,154</u>	<u>19,903</u>

**7. Appropriations of profit and loss account**

	<b>Year ended 30 Jun '25</b>	<b>Period ended 30 Jun '24</b>
	€	€
At the start of the financial year	10,443	3,836
(Loss)/profit for the financial year	(99,345)	6,607
	<u>          </u>	<u>          </u>
At the end of the financial year	<u>(88,902)</u>	<u>10,443</u>

**Dimensions Dance & Fitness Wear Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

<b>8. Tangible assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 July 2024	41,290	41,290
Additions	7,020	7,020
At 30 June 2025	<u>48,310</u>	<u>48,310</u>
<b>Depreciation</b>		
At 1 July 2024	12,597	12,597
Charge for the financial year	6,039	6,039
At 30 June 2025	<u>18,636</u>	<u>18,636</u>
<b>Net book value</b>		
At 30 June 2025	<u>29,674</u>	<u>29,674</u>
At 30 June 2024	<u>28,693</u>	<u>28,693</u>
<b>9. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Finished goods and goods for resale	<u>317,728</u>	<u>329,865</u>
<b>10. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	<u>43,987</u>	<u>10,452</u>
<b>11. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to credit institutions	225,519	207,177
Trade creditors	192,146	135,195
Other creditors including tax and social insurance	59,856	13,411
Accruals	3,000	3,000
	<u>480,521</u>	<u>358,783</u>
<b>12. Events after the end of the reporting year</b>		

Since the financial year end there have been no post balance sheet events arising.

**Dimensions Dance & Fitness Wear Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 30 June 2025**

**13. Controlling party**

The company is controlled by the shareholders as listed on the annual return filed in the Companies Office.

**14. Key management personnel**

There were no key management personnel outside of the directors.

**15. Accounting periods**

The current accounting period is for the year from 01 July 2024 to the financial year end 30 June 2025. The comparative accounting period is for the 13 months from 01 June 2023 to 30 June 2024.

**16. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 3 March 2026.