Desperate Dogs (Ireland) Limited

Unaudited Financial Statements

for the financial year ended 30 April 2025

Desperate Dogs (Ireland) Limited

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Desperate Dogs (Ireland) Limited
DIRECTORS AND OTHER INFORMATION

Directors	Peter Miller Penny Miller Jake Miller Joseph Miller
Company Secretary	Peter Miller
Company Number	646075
Registered Office	Coole Ballysaggart Lismore Waterford P5 A0WT Ireland
Accountants	Breda O'Brien, Chartered Accountants Coole Ballysaggart Lismore Waterford P51 A0WT
Bankers	AIB Dublin

Desperate Dogs (Ireland) Limited
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements of Desperate Dogs (Ireland) Limited for the financial year ended 30 April 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 8 which comprise the Profit and Loss Account, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
https://www.charteredaccountants.ie/Professional-Standards/Home

This report is made solely to the Board of Directors of Desperate Dogs (Ireland) Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Desperate Dogs (Ireland) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Desperate Dogs (Ireland) Limited. You consider that Desperate Dogs (Ireland) Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Desperate Dogs (Ireland) Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BREDA O'BRIEN, CHARTERED ACCOUNTANTS
Coole
Ballysaggart
Lismore
Waterford
P51 A0WT

30 September 2025

Desperate Dogs (Ireland) Limited

PROFIT AND LOSS ACCOUNT

for the financial year ended 30 April 2025

	2025	2024
	€	€
Turnover	**106,158**	154,893
Cost of raw materials and consumables	**-**	(954)
Staff costs	**(82,988)**	(80,455)
Value adjustments and other amounts written off assets	**(313)**	(173)
Other expenses	**(11,127)**	(43,078)
Tax	**(2,264)**	(3,779)
Profit	**9,466**	26,454
Retained profit brought forward	**71,771**	45,317
Retained profit carried forward	**81,237**	71,771

Desperate Dogs (Ireland) Limited
STATEMENT OF FINANCIAL POSITION
as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	**135,845**	135,034
Current assets	**68,654**	52,544
Creditors: amounts falling due within one year	**(122,162)**	(115,972)
Net Current Liabilities	**(53,508)**	(63,428)
Total Assets less Current Liabilities	**82,337**	71,606
Accruals and deferred income	**(1,000)**	-
Suspense	**-**	265
Net Assets	**81,337**	71,871
Capital and Reserves	**81,337**	71,871

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Desperate Dogs (Ireland) 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.

Approved by the Directors and authorised for issue on 30 September 2025 and signed on its behalf by:

Peter Miller
Director

Penny Miller
Director

1. General Information

Desperate Dogs (Ireland) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 646075. The registered office of the company is Coole, Ballysaggart, Lismore, Waterford, P5 A0WT, Ireland. 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.

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.

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:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line

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.

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.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position 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 financial 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.

continued

Share capital of the company

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

Exceptional item
Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward	**71,771**	45,317
Profit for the financial year	**9,466**	26,454
Profit carried forward	**81,237**	71,771

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30 September 2025.

DESPERATE DOGS (IRELAND) LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

Desperate Dogs (Ireland) Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 30 April 2025

	Schedule	2025 €	2024 €
Sales		**106,158**	154,893
Cost of sales	1	**-**	(954)
Gross profit		**106,158**	153,939
Overhead expenses	2	**(94,428)**	(123,706)
Net profit		**11,730**	30,233

Desperate Dogs (Ireland) Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 30 April 2025

	2025	2024
	€	€
Cost of Sales		
Purchases	-	954
	-	954

Desperate Dogs (Ireland) Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 30 April 2025

	2025	2024
	€	€
Administration Expenses		
Wages and salaries (including directors' remuneration)	**52,988**	54,700
Pension costs	**30,000**	25,755
Rates	**1,017**	11,082
Service charges	**1,261**	3,570
Insurance	**-**	1,050
Repairs and maintenance	**1,792**	19,756
Printing, postage and stationery	**49**	432
Telephone Broadband	**3,697**	1,866
Computer costs	**39**	-
Motor expenses	**707**	-
Legal and professional	**-**	2,780
Accountancy Fees	**2,000**	2,420
Bank charges	**126**	131
Discounts received	**-**	(11)
General expenses	**439**	2
Depreciation of tangible assets	**313**	173
	94,428	123,706