
Registered number: 506796 (ROI)

DKA RETAIL LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

DKA RETAIL LIMITED

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DKA RETAIL LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	10,973	20,123
		<u>10,973</u>	<u>20,123</u>
Current assets			
Stocks	6	72,697	116,730
Debtors: amounts falling due within one year	7	196,030	245,577
Bank and cash balances		16,599	15,952
		<u>285,326</u>	<u>378,259</u>
Creditors: amounts falling due within one year	8	(355,169)	(440,024)
Net current liabilities		<u>(69,843)</u>	<u>(61,765)</u>
Total assets less current liabilities		<u>(58,870)</u>	<u>(41,642)</u>
Creditors: amounts falling due after more than one year	9	(399)	(5,026)
Net liabilities		<u>(59,269)</u>	<u>(46,668)</u>
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		(59,369)	(46,768)
Shareholders' funds		<u>(59,269)</u>	<u>(46,668)</u>

DKA RETAIL LIMITED

ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

We, as directors of DKA Retail Limited, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

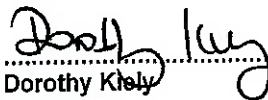
(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

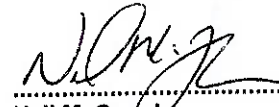
(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:


.....
Dorothy Kelly
Director
Date: 5 January 2026


.....
Neil McGough
Director

The notes on pages 6 to 13 form part of these financial statements.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. General information

The Company is a Limited company incorporated in the Republic of Ireland having its registered office at unit 11, Greenogue Business Park, Rathcoole, Co. Dublin. The company's principal activity continued to be the selling of weight products.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The financial statements have been prepared on the going concern basis notwithstanding the company had a loss of €12,602 (2024: profit of €44,992) and its current liabilities exceeded its current assets by €69,843 (2024: €61,675). The directors have indicated an inability to discharge its debts as they fall due. The directors have considered the state of affairs of the company and are satisfied the company will have the working capital and finance facilities to meet its obligations as they fall due in the foreseeable future. The company has a good relationship with its main suppliers and pays its debts in line with agreed terms and the bank continues to provide overdraft facilities to the company. Revenue debts are being kept up to date also.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.4 Leased assets: the Company as lessee

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to profit or loss so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.5 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.6 Borrowing costs

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

2.7 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.8 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 20%
Fixtures and fittings	- 12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.9 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.13 Financial instruments

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Employees

The average monthly number of employees, including the directors, during the Year was as follows:

	2025 No.	2024 No.
Directors	3	3
Sales	2	3
	<u>5</u>	<u>6</u>

4. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	181,549	180,132
Company contributions to defined contribution pension schemes	7,458	-
	<u>189,007</u>	<u>180,132</u>

DKA RETAIL LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Tangible fixed assets

	Motor vehicles €	Fixtures and fittings €	Total €
Cost or valuation			
At 1 April 2024	40,954	12,257	53,211
At 31 March 2025	<u>40,954</u>	<u>12,257</u>	<u>53,211</u>
Depreciation			
At 1 April 2024	22,545	10,543	33,088
Charge for the Year on owned assets	-	959	959
Charge for the Year on financed assets	8,191	-	8,191
At 31 March 2025	<u>30,736</u>	<u>11,502</u>	<u>42,238</u>
Net book value			
At 31 March 2025	<u>10,218</u>	<u>755</u>	<u>10,973</u>
At 31 March 2024	<u>18,409</u>	<u>1,714</u>	<u>20,123</u>

6. Stocks

	2025 €	2024 €
Finished goods and goods for resale	72,697	116,730
	<u>72,697</u>	<u>116,730</u>

The replacement cost of stock did not differ significantly from the figures shown.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Debtors

	2025 €	2024 €
Trade debtors	187,056	236,602
Other debtors	6,801	6,801
Prepayments	2,173	2,174
	<u>196,030</u>	<u>245,577</u>

8. Creditors: Amounts falling due within one year

	2025 €	2024 €
Overdrafts owed to credit institutions	38,951	316
Trade creditors	239,739	337,908
Taxation and social insurance	24,192	58,544
Obligations under finance lease and hire purchase contracts	4,629	7,792
Other creditors	31,264	31,264
Accruals	16,394	4,200
	<u>355,169</u>	<u>440,024</u>

9. Creditors: Amounts falling due after more than one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	399	5,026
	<u>399</u>	<u>5,026</u>

10. Financial instruments

	2025 €	2024 €
Financial assets		
Financial assets measured at fair value through profit or loss	<u>16,599</u>	<u>15,952</u>

Financial assets measured at fair value through profit or loss comprise of cash at bank and in hand.

DKA RETAIL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the Year	(46,767)	(91,760)
Other movement in the profit and loss account	(12,602)	44,992
Profit and loss account carried forward at the end of the Year	(59,369)	(46,768)

12. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contribution payable by the company to the fund and amounted to €8,556 (2024: €13,749).

13. Transactions with directors

As at 31 March 2025, the amount due to Dorothy Kiely was €29,581 (2024: €29,581).

During the year the total remuneration paid to key management personnel amounted to €181,549 (2024: €180,132).

14. Approval of financial statements

The board of directors approved these financial statements for issue on 05 January 2026