

Company Number: 516528

Danber Daycare Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Danber Daycare Limited
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Danber Daycare Limited
DIRECTORS AND OTHER INFORMATION

Directors	Niamh Knight Robert Knight
Company Secretary	Niamh Knight
Company Number	516528
Registered Office	1 Glenellen Gardens Swords Co.Dublin
Business Address	1 St.Cronans View Swords Co.Dublin
Accountants	OMAC Management Services Limited t/a W.O.McGrory & Company Chartered Accountants Unit1, Ardmell Centre Upper Mell Drogheda Co. Louth. A92 FK2A
Bankers	AIB Bank Main Street Swords Co Dublin

Danber Daycare Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. 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 for the company financial statements and then apply them consistently;
- make judgements 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 explain and record 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. 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 which comprise the Statement of Financial Position and the related notes:

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 OMAC Management Services Limited t/a W.O.McGrory & Company, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 December 2025."

Signed on behalf of the board

Niamh Knight
Director

4 March 2026

Robert Knight
Director

4 March 2026

Danber Daycare Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>35,399</u>	<u>46,663</u>
Current Assets			
Debtors	7	-	304,000
Investments	8	38,126	-
Cash at bank and in hand		<u>185,275</u>	<u>126,644</u>
		<u>223,401</u>	<u>430,644</u>
Creditors: amounts falling due within one year	9	<u>(20,271)</u>	<u>(16,257)</u>
Net Current Assets		<u>203,130</u>	<u>414,387</u>
Total Assets less Current Liabilities		<u>238,529</u>	<u>461,050</u>
Capital and Reserves			
Called up share capital presented as equity		21,100	21,100
Retained earnings	10	<u>217,429</u>	<u>439,950</u>
Shareholders' Funds		<u>238,529</u>	<u>461,050</u>

We as Directors of Danber Daycare 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 4 March 2026 and signed on its behalf by:

Niamh Knight
Director

Robert Knight
Director

Danber Daycare Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Danber Daycare Limited is a company limited by shares incorporated in Ireland. 1 Glenellen Gardens, Swords, Co.Dublin is the registered office, 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 31 December 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 represents the total invoice value, excluding value added tax, of sales made during the year.

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	-	5% 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.

Investments

Current asset investments are stated at the lower of cost and net realisable value.

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.

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.

Danber Daycare Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

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 Income Statement.

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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	11,264	11,264
	<u> </u>	<u> </u>
4. Income from investments	2025	2024
	€	€
Investment income	-	10,524
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 8).

	2025	2024
	Number	Number
Care assistants	8	7
Directors	1	1
	<u> </u>	<u> </u>
	9	8
	<u> </u>	<u> </u>

6. Tangible assets

	Long	Fixtures,	Total
	leasehold	fittings and	
	property	equipment	
	€	€	€
Cost			
At 1 January 2025	50,380	68,302	118,682
Disposals	-	(10,004)	(10,004)
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	50,380	58,298	108,678
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2025	29,481	42,538	72,019
Charge for the financial year	2,519	8,745	11,264
On disposals	-	(10,004)	(10,004)
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	32,000	41,279	73,279
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	18,380	17,019	35,399
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	20,899	25,764	46,663
	<u> </u>	<u> </u>	<u> </u>

Danber Daycare Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

7. Debtors	2025	2024
	€	€
Amounts owed by connected parties (Note 12)	-	304,000
	<u> </u>	<u> </u>

8. Current asset investments	2025	2024
	€	€
Other unlisted investments	38,126	-
	<u> </u>	<u> </u>

The company is saving money on a monthly basis an Aviva Ireland Savings Scheme.

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	17,271	14,257
Accruals	3,000	2,000
	<u> </u>	<u> </u>
	20,271	16,257
	<u> </u>	<u> </u>

10. Income Statement	2025	2024
	€	€
At 1 January 2025	439,950	391,533
(Loss)/profit for the financial year	(222,521)	48,417
	<u> </u>	<u> </u>
At 31 December 2025	217,429	439,950
	<u> </u>	<u> </u>

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance	Movement	Balance	Maximum
	2025	in year	2024	in year
	€	€	€	€
Mid-Knight Electrical Limited	-	(239,000)	239,000	239,000
Bounce N Beyond Limited	-	(65,000)	65,000	95,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	(304,000)	304,000	
	<u> </u>	<u> </u>	<u> </u>	

Niamh Knight is a Director of both connected companies, both of which are controlled by Robert Knight - spouse of Niamh Knight.

These loans have now been written off as non-repayable as agreed by directors in all companies due to losses incurred and inability to repay the loans due to trading circumstances.

Danber Daycare Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 4 March 2026.