

Company Number: 182705

Dawnview Company Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Dawnview Company Limited

CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 9

Dawnview Company Limited
DIRECTORS AND OTHER INFORMATION

Directors	Michael Noone Helen Noone
Company Secretary	Helen Noone
Company Number	182705
Registered Office	Stone Cottage Longwood Co Meath
Business Address	Stone Cottage Longwood Co. Meath Ireland
Accountants	Michael McDonnell & Company Accountants Limited Chartered Certified Accountants Main St Enfield Co. Meath.

Dawnview Company Limited
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Dawnview Company Limited
for the financial year ended 30 April 2025

In accordance with our engagement letter dated 4 December 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 5 to 9 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Dawnview Company 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.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association 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 Dawnview Company 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 Dawnview Company Limited. You consider that Dawnview Company 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 abridged financial statements of Dawnview Company 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 abridged financial statements.

Michael McDonnell
for and on behalf of
MICHAEL MCDONNELL & COMPANY ACCOUNTANTS LIMITED
Chartered Certified Accountants and Statutory Auditors
Main St
Enfield
Co. Meath.

19 February 2026

Dawnview Company Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	5	100,000	100,000
Creditors: amounts falling due within one year	6	(436,025)	(436,025)
Net Current Liabilities		(336,025)	(336,025)
Total Assets less Current Liabilities		(336,025)	(336,025)
Capital and Reserves			
Called up share capital presented as equity		1,270	1,270
Retained earnings		(337,295)	(337,295)
Equity attributable to owners of the company		(336,025)	(336,025)

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

We as Directors of Dawnview Company 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 small companies' regime.

Approved by the board on 19 February 2026 and signed on its behalf by:

Michael Noone
Director

Helen Noone
Director

Dawnview Company Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	1,270	(337,295)	(336,025)
At 30 April 2024	1,270	(337,295)	(336,025)
At 30 April 2025	1,270	(337,295)	(336,025)

Dawnview Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Dawnview Company Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 182705. The registered office of the company is Stone Cottage, Longwood, Co Meath. The principal activity of the company continued to be that of property development. 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 financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	Fully Depreciated
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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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

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.

Dawnview Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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 Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. 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.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

4. Property, plant and equipment

	Motor vehicles	Total
	€	€
Cost		
At 1 May 2024	2,403	2,403
	<u>2,403</u>	<u>2,403</u>
At 30 April 2025	2,403	2,403
	<u>2,403</u>	<u>2,403</u>
Depreciation		
At 1 May 2024	2,403	2,403
	<u>2,403</u>	<u>2,403</u>
At 30 April 2025	2,403	2,403
	<u>2,403</u>	<u>2,403</u>
Net book value		
At 30 April 2025	-	-
	<u>-</u>	<u>-</u>

5. Stocks

	2025 €	2024 €
Finished goods and goods for resale	100,000	100,000
	<u>100,000</u>	<u>100,000</u>

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

Dawnview Company Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	308,206	308,206
Taxation	10,323	10,323
Directors' current accounts (Note 9)	35,853	35,853
Other creditors	75,643	75,643
Accruals	6,000	6,000
	<u>436,025</u>	<u>436,025</u>

7. Income Statement

	2025	2024
	€	€
At 1 May 2024	<u>(337,295)</u>	<u>(337,295)</u>
At 30 April 2025	<u>(337,295)</u>	<u>(337,295)</u>

8. Capital commitments

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

9. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Michael Noone	<u>35,853</u>	<u>35,853</u>

10. Controlling interest

The company is controlled by Michael Noone and Helen Noone who are the ultimate controlling parties.

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 February 2026.