

Company Number: 486051

DAVRU LTD

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

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DAVRU LTD

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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.

Signed on behalf of the board

David Henry
Director

Ruth Henry
Director

9 March 2026

DAVRU LTD
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	<u>652,661</u>	<u>280,985</u>
Current Assets			
Debtors	5	22,825	140,297
Cash at bank and in hand		<u>23,064</u>	<u>119,747</u>
		<u>45,889</u>	<u>260,044</u>
Creditors: amounts falling due within one year	6	<u>(109,721)</u>	<u>(20,280)</u>
Net Current (Liabilities)/Assets		<u>(63,832)</u>	<u>239,764</u>
Total Assets less Current Liabilities		<u><u>588,829</u></u>	<u><u>520,749</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	<u>588,729</u>	<u>520,649</u>
Shareholders' Funds		<u><u>588,829</u></u>	<u><u>520,749</u></u>

We as Directors of DAVRU LTD, 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 9 March 2026 and signed on its behalf by:

David Henry
Director

Ruth Henry
Director

DAVRU LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

DAVRU LTD is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 486051. The registered office of the company is 1 Inis Sioda,, Clonakilty,, Co.Cork. 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 June 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

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.

DAVRU LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 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 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 Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity. David Henry, Director, owns 100 Ordinary Shares

3. Employees

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

4. Tangible assets

	Investment properties	Total
	€	€
Cost		
At 1 July 2024	280,985	280,985
Additions	371,676	371,676
At 30 June 2025	<u>652,661</u>	<u>652,661</u>
Depreciation		
At 1 July 2024	-	-
At 30 June 2025	<u>-</u>	<u>-</u>
Net book value		
At 30 June 2025	<u>652,661</u>	<u>652,661</u>
At 30 June 2024	<u>280,985</u>	<u>280,985</u>

5. Debtors

	2025 €	2024 €
Trade debtors	12,325	70,480
Other debtors	-	39,000
Directors' current accounts	10,400	30,717
Called up share capital not paid	100	100
	<u>22,825</u>	<u>140,297</u>

6. Creditors Amounts falling due within one year

	2025 €	2024 €
Taxation	22,625	19,707
Directors' current accounts	85,949	-
Accruals	1,147	573
	<u>109,721</u>	<u>20,280</u>

DAVRU LTD
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Income Statement

	Profit account	2025	2024
	€	€	€
At 1 July 2024	520,649	520,649	452,699
Profit for the financial year	88,269	88,269	81,978
Dividends payable	(20,189)	(20,189)	(14,028)
	<u>588,729</u>	<u>588,729</u>	<u>520,649</u>
At 30 June 2025	<u>588,729</u>	<u>588,729</u>	<u>520,649</u>

8. Capital commitments

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

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.