DSW ACCOUNTANTS LIMITED

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Company Number: 580299

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DSW ACCOUNTANTS LIMITED
DIRECTOR AND OTHER INFORMATION

Director	Daniel Winkle
Company Secretary	Company Setup Secretarial Services Limited
Company Number	580299
Registered Office	7 Rathmintin Court, Tallaght, Dublin 24.
Business Address	Harcourt Centre, Block 4, Harcourt Road, D2.
Accountants	DSW ACCOUNTANTS LIMITED Chartered Accounatants Harcourt Centre, Block 4, Harcourt Road, Dublin 2. Republic of Ireland

DSW ACCOUNTANTS LIMITED
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	**184**	245
Current Assets			
Stocks	6	**2,000**	3,500
Debtors	7	**5,354**	2,219
Cash at bank and in hand		**1,010**	1,099
		8,364	6,818
Creditors: amounts falling due within one year	8	**(2,034)**	-
Net Current Assets		**6,330**	6,818
Total Assets less Current Liabilities		**6,514**	7,063
Capital and Reserves			
Called up share capital presented as equity		**100**	100
Retained earnings	9	**6,414**	6,963
Shareholders' Funds		**6,514**	7,063

We as Director's of DSW ACCOUNTANTS 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 6 February 2026 and signed on its behalf by:

Daniel Winkle
Director

1. General Information

DSW ACCOUNTANTS LIMITED is a company limited by shares incorporated in Ireland.

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 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:

Computer Related	-	20% 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.

Stocks
Stockss are valued at the lower of cost and net realisable value. Stockss 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.

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
No Employee benefits in the accounting period.

DSW ACCOUNTANTS LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 Balance Sheet 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 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.

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

3. Operating (loss)/profit

	2025 €	2024 €
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	**61**	61

4. Employees

The average monthly number of employees, including director, during the financial year was 1|1, (2024 - 1).

	2025 Number	2024 Number
Director	**1**	1

5. Tangible assets

	Computer Related €	Total €
Cost		
At 1 January 2025	1,698	1,698
At 31 December 2025	1,698	1,698
Depreciation		
At 1 January 2025	1,453	1,453
Charge for the financial year	61	61
At 31 December 2025	1,514	1,514
Net book value		
At 31 December 2025	**184**	**184**
At 31 December 2024	245	245

6. Stocks

	2025 €	2024 €
Work in progress	**2,000**	3,500

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

7. Debtors

	2025 €	2024 €
Trade debtors	**3,100**	-
Prepayments	**2,254**	2,219
	5,354	2,219

8. Creditors
Amounts falling due within one year

	2025 €	2024 €
Taxation	**561**	-
Director's current account	**1,473**	-
	2,034	-

9. Profit and loss account

	2025 €	2024 €
At 1 January 2025	**6,963**	4,250
(Loss)/profit for the financial year	**(549)**	2,713
At 31 December 2025	**6,414**	6,963

10. Capital commitments

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

11. Post-Balance Sheet Events

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 on 6 February 2026.

Extract from the Director's Report in accordance with Section 329 Companies Act 2014

DIRECTORS' & SECRETAR'S INTEREST IN SHARES-DSW ACCOUNTANTS LIMITED

The Directors and Secretary of the Company interests in shares/debentures of the company during the financial year are as follows:

			2025	2024
Daniel Winkle	- Director	Ord Shares	100	100
Company Setup Secretarial Services Limited- Secretary			-	-