

Registration number 504942

DOCM Limited

Abridged financial statements

for the financial period ended 23 May 2025

DOCM Limited

Contents

	Page
Directors and other information	1
Extract from Director's report in accordance with section 329 of the Companies Act 2014	2
Directors' responsibilities statement	3
Accountants' report	4
Abridged balance sheet	5 - 6
Notes to the abridged financial statements including Statement of Accounting Policies	7 - 15

DOCM Limited

Directors and other information

Directors	Mark Coughlan Damien Coughlan
Secretary	Mark Coughlan
Company number	504942
Registered office	128 Terenure Road North Terenure Dublin 6W
Accountants	Ronan Duffy & Co Office 1 Eastwae Retail Centre Kinnegad Co Westmeath
Business address	Unit 1 The Oval Shelbourne Road Dublin 4
Bankers	Bank of Ireland Terenure Dublin 6W

DOCM Limited

**Extract from Directors' report in accordance with section 329 of the Companies Act 2014
for the financial period ended 23 May 2025
as signed by Mark Coughlan and Damien Coughlan on 27 March 2026**

The directors and secretary who served during the financial period and their interests in the company are as stated below:

	Ordinary shares	
	23/05/25	25/05/24
Mark Coughlan	100	100
Damien Coughlan	-	-

DOCM Limited

Directors' responsibilities statement

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 giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). 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 those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 the company keeps 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.

DOCM Limited

**Accountants' report on the unaudited financial statements to the directors of
DOCM Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the financial period ended 23 May 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at:

<https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made to the Company's Board of Directors, 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 the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the financial period ended 23 May 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

Ronan Duffy & Co
Chartered Accountants
Office 1
Eastwae Retail Centre
Kinnegad
Co Westmeath

Date: 27 March 2026

DOCM Limited

**Abridged balance sheet
as at 23 May 2025**

		23 May 2025		24 May 2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	8		332,709		376,375
Current assets					
Stocks	9	130,442		122,084	
Debtors	10	364,884		390,799	
Cash at bank and in hand		209,714		158,040	
		705,040		670,923	
Creditors: amounts falling due within one year	11	(338,182)		(380,816)	
Net current assets			366,858		290,107
Total assets less current liabilities			699,567		666,482
Provisions for liabilities and charges					
	13		(8,931)		(9,913)
Deferred income	14		(44,000)		(44,000)
Net assets			646,636		612,569
Capital and reserves					
Called up share capital presented as equity	16		100		100
Profit and loss account	17		646,536		612,469
Equity shareholders' funds			646,636		612,569

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

We, as directors of DOCM Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).

The notes on pages 7 to 15 form an integral part of these financial statements.

DOCM Limited

- 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 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.

- the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The financial statements were approved by the Board on 27 March 2026 and signed on its behalf by

Mark Coughlan
Director

Damien Coughlan
Director

DOCM Limited

Notes to the abridged financial statements for the financial period ended 23 May 2025

1 General information

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland for period beginning on or after 1 January 2015.

The company has adopted the provisions of the Companies (Accounting) Act 2017 in the preparation of these financial statements.

DOCM Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is 128 Terenure Road North, Terenure, Dublin 6W, with the principal place of business of the company being Unit 1, The Oval, Shelbourne Road, Dublin 4.

The principal activity of the company is the operation of Centra Ballsbridge.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Statement of 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.

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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' issued by the Financial Reporting Council using Section 1A of that Standard.

2.2. Cash flow statement

The company meets the size criteria for a small company set by virtue of Section 358 of the Companies Act 2014, and therefore, in accordance with Section 1A of FRS 102, it has not prepared a cash flow statement.

2.3. Turnover Policy

Turnover represents the fair value of sales income of the company received and receivable during the year, excluding value added tax.

DOCM Limited

Notes to the abridged financial statements for the financial period ended 23 May 2025

2.4. Tangible fixed assets and depreciation

Tangible fixed assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Leasehold improvements	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	20% straight line

2.5. Trade Debtors Provision Policy

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

2.6. Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

2.7. Pensions

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

The pension costs charged in the financial statements represent the contribution payable by the company during the financial period.

DOCM Limited

Notes to the abridged financial statements for the financial period ended 23 May 2025

2.8. Taxation

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected 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 balance sheet date.

2.9. Grants

Grants are recognised under the accrual model, in accordance with section 24 of FRS 102. Under the accruals concept, a portion of grants are credited to deferred income where the grant is paid before the related expenditure is incurred.

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

In order to improve presentation in accordance with FRS 102 and the Companies Act 2014, deferred income is shown separately from trade accruals in the balance sheet.

2.10. Goods supplied subject to reservation of title

Some trade creditors had reserved title to goods supplied to the company. Since the extent to which such creditors are effectively secured depends on a number of factors and conditions, some of which are not readily determinable, it is not possible to indicate how much of the above amount is secured under reservation of title. The accounts are prepared on the basis of commercial substance rather than strict legal form.

3. Turnover

The total turnover of the company for the financial period has been derived from its principal activity wholly undertaken in Ireland.

DOCM Limited

**Notes to the abridged financial statements
for the financial period ended 23 May 2025**

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation and other amounts written off tangible assets	49,580	49,182
	<u> </u>	<u> </u>
and after crediting:		
Government grants	-	1,323
	<u> </u>	<u> </u>
 5. Employees		
Number of employees		
The average monthly numbers of employees (including the directors) during the financial period were:	2025	2024
	26	25
	<u> </u>	<u> </u>
 Employment costs	2025	2024
	€	€
Wages and salaries	569,662	691,646
Social welfare costs	49,108	48,941
Other pension costs	30,330	25,200
	<u> </u>	<u> </u>
	649,100	765,787
	<u> </u>	<u> </u>
 6. Directors' remuneration	2025	2024
	€	€
<i>Amounts in relation to persons who were directors at any time during the financial period :</i>		
Aggregate emoluments paid to or receivable by directors and connected persons in respect of qualifying services	113,556	230,506
	<u> </u>	<u> </u>
	113,556	230,506
	<u> </u>	<u> </u>

Other than as shown above any further required disclosures in section 305 - 306, Companies Act 2014, are nil for both years.

DOCM Limited

**Notes to the abridged financial statements
for the financial period ended 23 May 2025**

7. Pension costs

The company operates a defined contribution pension scheme in respect of the certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €30,330 (2024 - €25,200).

8. Tangible fixed assets	Leasehold improvements	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 25 May 2024	264,572	620,616	52,500	937,688
Additions	-	5,914	-	5,914
At 23 May 2025	<u>264,572</u>	<u>626,530</u>	<u>52,500</u>	<u>943,602</u>
Depreciation				
At 25 May 2024	91,501	455,812	14,000	561,313
Charge for the financial period	10,584	28,496	10,500	49,580
At 23 May 2025	<u>102,085</u>	<u>484,308</u>	<u>24,500</u>	<u>610,893</u>
Net book values				
At 23 May 2025	<u>162,487</u>	<u>142,222</u>	<u>28,000</u>	<u>332,709</u>
At 24 May 2024	<u>173,071</u>	<u>164,804</u>	<u>38,500</u>	<u>376,375</u>

9. Stocks	2025	2024
	€	€
Goods for resale	<u>130,442</u>	<u>122,084</u>

The replacement cost of stock does not differ materially from the amounts shown above.

10. Debtors	2025	2024
	€	€
Trade & other debtors	269,475	295,912
Amount owed by connected companies (Note 19)	95,409	94,887
	<u>364,884</u>	<u>390,799</u>

DOCM Limited

**Notes to the abridged financial statements
for the financial period ended 23 May 2025**

11. Creditors: amounts falling due within one year	2025 €	2024 €
 <i>Loans & other borrowings</i>		
Credit card	-	95
 <i>Other creditors</i>		
Trade & other creditors	310,022	377,624
 <i>Taxation creditors</i>		
Corporation tax	(7)	(23,898)
PAYE/PRSI	20,291	26,360
VAT	7,876	635
	338,182	380,816

The PRSI element of the PAYE/PRSI accrual above was €10,785 (24 May 2024 : €11,229).

12. Security Note

At 23 May 2025 Bank of Ireland held a floating charge over the assets and undertakings of the company.

13. Provisions for liabilities and charges

	Deferred taxation (Note 15)	Total
	€	€
At 25 May 2024	9,913	9,913
Movements in the year	(982)	(982)
At 23 May 2025	8,931	8,931

DOCM Limited

**Notes to the abridged financial statements
for the financial period ended 23 May 2025**

14. Deferred income	2025	2024
	€	€
Government grants		
At 25 May 2024	44,000	44,000
At 23 May 2025	<u>44,000</u>	<u>44,000</u>
15. Provision for deferred taxation	2025	2024
	€	€
Accelerated capital allowances	<u>8,931</u>	<u>9,913</u>
Provision at 25 May 2024	9,913	
Deferred tax charge in profit and loss account	(982)	
Provision at 23 May 2025	<u>8,931</u>	
16. Called up share capital presented as equity	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares	<u>100</u>	<u>100</u>
17. Equity Reserves	Profit and loss account	Total
	€	€
At 25 May 2024	612,469	612,469
Retained profit/(loss) for the financial period	<u>34,067</u>	<u>34,067</u>
At 23 May 2025	<u>646,536</u>	<u>646,536</u>

DOCM Limited

Notes to the abridged financial statements for the financial period ended 23 May 2025

18. Transactions with directors

Name of director	Mark Coughlan	
	2025 €	2024 €
Amount owed to/(owed by) director as at 25 May 2024	(151,610)	(204,066)
Repaid to director in year	-	-
Advanced by director in the year	31	52,456
Amount owed to/(owed by) director as at 23 May 2025	<u>(151,579)</u>	<u>(151,610)</u>

The interest rate applied to this loan was 0% and is repayable on demand.

19. Related party transactions

Ultimate controlling party

Mark Coughlan, managing director of the company, is considered by the Board to be the company's ultimate controlling party as he holds 100% (24 May 2024 : 100%) of the ordinary share capital of the company.

Connected companies

The company is related to MLCM Limited and OPCM Limited by virtue of related directors and shareholders.

During the financial period, there were no transactions on behalf of MLCM Limited. The amount owed to the company at 23 May 2025 was €32,900 (24 May 2024 : €32,900).

During the financial period, the company paid expenses of €522 on behalf of OPCM Limited. The amount owed to the company at 23 May 2025 was €62,509 (24 May 2024 : €61,987).

20. Post balance sheet events

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

DOCM Limited

Notes to the abridged financial statements for the financial period ended 23 May 2025

21. Accounting Periods

The current period is from 25 May 2024 to 23 May 2025. The comparative period is from 29 May 2023 to 24 May 2024.

The financial statements are prepared to the year-end stock take date with the aim of more accurate financial reporting, however this results in a period of not exactly twelve months in length.

This should be borne in mind when comparing the results for this period against the prior period results.

22. Approval of financial statements

The financial statements were approved by the Board on 27 March 2026.