

DFR Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

DFR Consulting Limited

CONTENTS

	Page
Director and Other Information	3
Director's Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

DFR Consulting Limited
DIRECTOR AND OTHER INFORMATION

Director	Dermot Francis Reilly
Company Secretary	Finian Reilly
Company Number	598788
Registered Office and Business Address	20 Station Road Sutton Dublin 13
Accountants	Jefferson Accounting & Tax Limited Wicklow House Market Square Wicklow Town A67 W589
Bankers	Allied Irish Banks, p.l.c Raheny Dublin 5

DFR Consulting Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Jefferson Accounting & Tax Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board

Dermot Francis Reilly
Director

5 January 2026

DFR Consulting Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	89,224	37,376
Cash and cash equivalents		379,124	355,953
		<u>468,348</u>	<u>393,329</u>
Creditors: amounts falling due within one year	5	(32,631)	(5,264)
Net Current Assets		<u>435,717</u>	<u>388,065</u>
Total Assets less Current Liabilities		<u>435,717</u>	<u>388,065</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Statement of income and retained earnings	6	435,617	387,965
Shareholders' Funds		<u>435,717</u>	<u>388,065</u>

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.

I as Director of DFR Consulting 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) I 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 5 January 2026 and signed on its behalf by:

Dermot Francis Reilly
Director

DFR Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

DFR Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 598788. The registered office of the company is 20 Station Road, Sutton, Dublin 13 which is also the principal place of business of the company. The principal activity of the company is the provision of coaching and mediation services. 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 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.

Turnover

Turnover comprises the invoice value of services provided, exclusive of value added tax

Trade and other debtors

Trade and other debtors are recognised at the undiscounted amount of cash receivable less any impairment

Trade and other creditors

Trade and other creditors are measured at invoice price, unless payment is deferred beyond normal business terms.

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 Balance Sheet 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 Balance Sheet date.

Dividends

Dividends are recognised as a liability in the financial statements when they have been approved by the shareholders before the reporting date. Dividends declared after the reporting date are not recognised as a liability at the balance sheet date but are disclosed in the notes to the financial statements if material.

Ordinary share capital

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

DFR Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

3. Employees

The company has no employees other than the director, who did not receive any remuneration from the company.

	2025 Number	2024 Number
Directors	<u>1</u>	<u>1</u>

4. Debtors

	2025 €	2024 €
Trade debtors	60,377	8,249
Prepayments	22,847	25,827
Accrued income	6,000	3,300
	<u>89,224</u>	<u>37,376</u>

5. Creditors Amounts falling due within one year

	2025 €	2024 €
Trade creditors	803	-
Taxation	22,612	2,463
Director's current account (Note 8)	9,216	2,801
	<u>32,631</u>	<u>5,264</u>

6. Profit and loss account

	2025 €	2024 €
At 1 May 2024	387,965	332,008
Profit for the financial year	95,652	85,957
Payment of dividends	(48,000)	(30,000)
	<u>435,617</u>	<u>387,965</u>
At 30 April 2025	<u>435,617</u>	<u>387,965</u>

7. Capital commitments

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

8. Director's transactions

The following amounts are repayable to the director:

	2025 €	2024 €
Dermot Francis Reilly	<u>9,216</u>	<u>2,801</u>

9. Controlling interest

The company is owned and controlled by Dermot and Catherine Olive Reilly.

10. Post-Balance Sheet Events

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

DFR Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

11. Dividends

After the year end, the director approved a dividend amounting to €60,000. This dividend was not recognised as a liability at the balance sheet date. The dividend was paid in early September 2025.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 5 January 2026.