

**Company Number: 211225**

**Dale Entertainments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

## **Dale Entertainments Limited**

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# Dale Entertainments Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

## "General responsibilities

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 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 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.

## Directors' declaration on unaudited financial statements

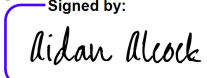
In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are 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.

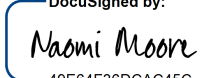
The directors confirm that they have made available to Azets Ireland Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

## Signed on behalf of the board

Signed by:  
  
350E24B184C1479...  
**Aidan Alcock**  
Director

Date: 03 February 2026 | 13:09 GMT

DocuSigned by:  
  
40E64F36DCAC45C...  
**Naomi Moore**  
Director

Date: 03 February 2026 | 13:03 GMT

## Dale Entertainments Limited

# BALANCE SHEET

as at 30 June 2025


	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	61,941	102,088
Investments	7	298,081	298,081
<b>Fixed Assets</b>		<b>360,022</b>	<b>400,169</b>
<b>Current Assets</b>			
Debtors	8	558,047	387,557
Cash and cash equivalents		64,127	231,165
		<b>622,174</b>	<b>618,722</b>
<b>Creditors: amounts falling due within one year</b>	9	<b>(454,052)</b>	<b>(457,556)</b>
<b>Net Current Assets</b>		<b>168,122</b>	<b>161,166</b>
<b>Total Assets less Current Liabilities</b>		<b>528,144</b>	<b>561,335</b>
<b>Creditors:</b>			
amounts falling due after more than one year	10	(11,650)	(34,073)
<b>Net Assets</b>		<b>516,494</b>	<b>527,262</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		200	200
Retained earnings		516,294	527,062
<b>Equity attributable to owners of the company</b>		<b>516,494</b>	<b>527,262</b>


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 Dale Entertainments 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 359 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 03 February 2026 | 13:09 GMT and signed on its behalf by:

Signed by:   
 580E24B484C4470...  
**Aidan Alcock**  
 Director

DocuSigned by:   
 49E64F36DCA8456...  
**Naomi Moore**  
 Director

# Dale Entertainments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Dale Entertainments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 211225. The registered office of the company is 20 Ringsend Road, Ringsend, Dublin 4. The principal activity of the Company continued to be the provision of sound engineering and recording studio courses. 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 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 280B 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 goods supplied by the company, exclusive of trade discounts and value added tax.

#### Going Concern

The financial statements have been prepared on a going concern basis which assumes that the Company will continue in operational existence for at least one year from the date of approval of these financial statements.

#### 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:

Plant and machinery	-	10% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Course related assets	-	33% 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.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

## **Dale Entertainments Limited**

# **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

### **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.

### **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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### **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.

### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

### **Ordinary share capital**

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

continued

## Dale Entertainments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>65,230</b>	62,176
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>33,651</b>	10,594
	<u>          </u>	<u>          </u>

**5. Employees**

The average monthly number of employees, including directors, during the financial year was 33, (2024 - 34).

	<b>2025</b>	2024
	Number	Number
Administration	<b>23</b>	24
Cost of Sales	<b>7</b>	7
Directors	<b>3</b>	3
	<u>          </u>	<u>          </u>
	<b>33</b>	34
	<u>          </u>	<u>          </u>

**6. Tangible assets**

	Plant and machinery	Fixtures, fittings and equipment	Course related assets	Total
	€	€	€	€
<b>Cost</b>				
At 1 July 2024	746,912	133,282	179,713	1,059,907
Additions	-	-	25,083	25,083
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	746,912	133,282	204,796	1,084,990
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 July 2024	738,028	133,282	86,509	957,819
Charge for the financial year	3,235	-	61,995	65,230
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	741,263	133,282	148,504	1,023,049
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 30 June 2025	<b>5,649</b>	-	<b>56,292</b>	<b>61,941</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2024	8,884	-	93,204	102,088
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**6.1. Tangible assets continued**

Included above are assets held under finance leases or hire purchase contracts as follows:

	<b>2025</b>	<b>2024</b>		
	Net book value	Depreciation charge	Net book value	Depreciation charge
	€	€	€	€
Course related assets	<b>55,750</b>	<b>59,823</b>	90,490	55,468
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

continued

## Dale Entertainments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

7. Investments	Subsidiary undertakings shares	Total
Investments Cost	€	€
At 30 June 2025	298,081	298,081
<b>Net book value</b>		
At 30 June 2025	<b>298,081</b>	<b>298,081</b>
At 30 June 2024	298,081	298,081
<b>8. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	139,870	65,804
Amounts owed by group undertakings	258,241	187,347
Taxation	8,161	-
Prepayments	56,855	11,406
Accrued income	94,920	123,000
	<b>558,047</b>	<b>387,557</b>
<b>9. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Net obligations under finance leases and hire purchase contracts	41,722	61,228
Trade creditors	55,491	68,543
Amounts owed to group undertakings	61,604	76,471
Taxation	65,061	92,358
Other creditors	-	12,960
Accruals	57,010	59,623
Deferred Income	173,164	86,373
	<b>454,052</b>	<b>457,556</b>
<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>	€	€
Finance leases and hire purchase contracts	11,650	34,073
<b>Net obligations under finance leases and hire purchase contracts</b>		
Repayable within one year	41,722	61,228
Repayable between one and five years	11,650	34,073
	<b>53,372</b>	<b>95,301</b>

continued

## Dale Entertainments Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 11. Share Capital

Authorised, allotted, called up and fully paid.

	2025 €	2024 €
100 (2024 - 100) Ordinary Shares of €2 each	<u>200</u>	<u>200</u>

### 12. Income Statement

	2025 €	2024 €
At 1 July 2024	527,062	415,077
(Loss)/profit for the financial year	<u>(10,768)</u>	<u>111,985</u>
At 30 June 2025	<u>516,294</u>	<u>527,062</u>

### 13. Security

The bank borrowings taken by Windmill Lane Recording Tours Limited are secured by way of a second-ranking mortgage debenture incorporating a fixed and floating charge over the assets and property at 20 Ringsend Road, Dublin 4, in favour of Permanent TSB plc as security for facilities provided to the company.

### 14. Capital commitments

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

### 15. Directors' remuneration

	2025 €	2024 €
Remuneration	180,001	184,953
Pension contributions	<u>18,000</u>	<u>18,000</u>
	<u>198,001</u>	<u>202,953</u>

### 16. Related party transactions

The Company has availed of the exemption outlined in FRS 102, Section 33, Related Party Transactions and accordingly no disclosure is made of transactions and balances with other members of the group.

Pulse Recording Limited and the Company are controlled by the same individuals. At 30 June 2024 the Company owed Pulse Recording Limited €nil (2024: €43,630). A management charge of €43,630 has been charged from Dale Entertainment Limited to Pulse Recording Limited during the year.

Windmill Lane Recording Experience Tours Limited and the Company are controlled by the same individuals. At 30 June 2024 the Company owed Windmill Lane Recording Tour Experience Limited €61,604 (2024: €32,841).

Ringlet Limited and the company are controlled by the same individuals. At 30 June 2024 the company was due €187,347 from Ringlet Limited (2024: €258,241).

### 17. Controlling interest

The Company regards the directors as the ultimate controlling party.

### 18. Post-Balance Sheet Events

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

continued

**Dale Entertainments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**19. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 03 February 2026 | 13:09 GMT.