

Company Registration No. 648628 (Eire)

DCS Management Limited

Directors' report and financial statements

for the year ended 30 April 2025

DCS Management Limited

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DCS Management Limited

Company Information

Directors	Robert Mallia Pamela Smith
Secretary	C.L.L. Secretaries Limited
Company Number	648628
Registered Office	Avonlea Demesne, Lucan Co. Dublin Ireland
Bankers	Bank of Ireland 40, Mespil Road Dublin 4 Ireland

DCS Management Limited

Directors' report for the year ended 30 April 2025

The directors present their report and financial statements for the period ended 30 April 2025.

Principal activities and review of the business

The principal activity of the company is that of provision of consultancy services.

Accounting standards

The accounting standard applicable to the Company is Section 1A of FRS 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (UK Accounting Standards applicable to Smaller Entities).

Results

The results for the period are set out in the profit and loss account on the page 3.

Dividend

No dividend was declared or paid during the period ended 30 April 2025 (2024: Nil).

Employees

The company has no employees.

Directors

The following directors have held office during the period and to the date of signing these accounts.

Robert Mallia
Pamela Smith

Directors' interests


The directors' have no beneficial interests in the shares of the company

**Ordinary of €1 each
30-Apr-25**

Robert Mallia	-
Pamela Smith	-

By order of the board


Pamela Smith
Director


Robert Mallia
Director

Date: 28/01/26

DCS Management Limited

Statement of Comprehensive Income for the year ended 30 April 2025

	Note	2025 Euro	2024 Euro
Turnover		223,500	177,474
Cost of Sales		(213,500)	(154,500)
Gross profit		10,000	22,974
Operating expenses		(18,100)	(19,888)
Loss on foreign exchange		(575)	(255)
Interest payable		-	-
(Loss) / profit for the financial year before taxation		(8,675)	2,831
Tax on ordinary activities	2	-	(204)
(Loss) / profit for the financial year		(8,675)	2,627
Other comprehensive income for the period		-	-
Dividends		-	-
Total comprehensive (loss) / income for the year	6	(8,675)	2,627

The Directors consider that all results derive from continuing operations.

Approved by the board on 28/01/26


Pamela Smith
Director


Robert Mallia
Director

DCS Management Limited

Statement of Financial Position

as at 30 April 2025

	Note	2025 Euro	2024 Euro
Current assets			
Debtors	3	(1,107)	21,033
Cash at bank and in hand		14,651	7,020
		<u>13,544</u>	<u>28,053</u>
Current Liabilities	4	(17,609)	(23,443)
Net (liabilities) / assets		<u>(4,065)</u>	<u>4,610</u>
Equity			
Called up share capital	5	2	2
Profit and loss account	6	(4,067)	4,608
		<u>(4,065)</u>	<u>4,610</u>
Total equity		<u>(4,065)</u>	<u>4,610</u>

The notes on pages 5 to 6 form part of these financial statements

We, as directors of DCS Management Limited, state that -

The company has relied on the specified exemption contained in section 352 Companies Act 2014;

(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 s.358 are satisfied.

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 period and of its profit or loss for such a period and to otherwise comply with the provisions of 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 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.

Approved by the board and authorised for issue on 28/01/26


Pamela Smith
Director


Robert Mallia
Director

DCS Management Limited

Notes to the accounts for the year ended 30 April 2025

1 Basis of preparation

1.1 Compliance with FRS 102 (Section 1A)

The Company is a private company incorporated and domiciled in Ireland.

These financial statements and related notes have been prepared under the historical cost convention and in accordance with Section 1A of FRS 102: The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (UK Accounting Standards applicable to Smaller Entities).

1.2 Going concern

The financial statements are prepared on a going concern basis as the Board of Directors are satisfied that the Company has the support of the beneficial owner to continue in business for the foreseeable future.

1.3 Functional and presentation currency

The financial statements are presented in Euros, which is the functional and presentational currency of the entity. All amounts are rounded to the nearest EUR 1.

1.4 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

1.5 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.6 Expenses

Expenses are accounted for on an accruals basis.

1.7 Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

1.8 Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Taxation

The company is subject to Corporation tax in Ireland at the rate of 12.5% (2024: 12.5%)

3 Debtors

	2025 Euro	2024 Euro
Trade debtors	(1,107)	21,033
	<u>(1,107)</u>	<u>21,033</u>

DCS Management Limited

Notes to the accounts (continued) for the year ended 30 April 2025

4 Current liabilities

	2025 Euro	2024 Euro
Irish Tax payable	-	204
Trade creditors	-	4,630
VAT payable	7,556	8,556
Beneficial owner loan	10,053	10,053
	<u>17,609</u>	<u>23,443</u>

5 Called up share capital

	2025 Euro	2024 Euro
Authorised		
1,000,000 ordinary shares of € 1 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted		
2 ordinary shares of € 1 each	<u>2</u>	<u>2</u>

6 Profit & Loss Account

	2025 Euro	2024 Euro
Balance brought forward	4,608	1,981
Retained (loss) / profit for the year	<u>(8,675)</u>	<u>2,627</u>
Balance carried forward	<u>(4,067)</u>	<u>4,608</u>

7 Related party transactions

As at year end, the company had an amount payable to its beneficial owner (note 4). The loan is unsecured, interest free and repayable on demand.