

DCG SOLUTIONS PUBLISHING LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

DCG SOLUTIONS PUBLISHING LIMITED CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Statement of Financial Position	5 - 6
Notes to the Financial Statements	7 - 12

DCG SOLUTIONS PUBLISHING LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Kora King Teresa King
Company Secretary	Kora King
Company Number	581811
Registered Office and Business Address	Seafield Quilty Co. Clare Ennis Clare Ireland
Accountants	Bridgewater Finance Ltd T/A Around Finance Chartered Accountants First Floor Offices 6B Raven Terrace Galway City Galway H91 H24H Ireland

DCG SOLUTIONS PUBLISHING LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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" 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 Statement of Financial Position 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 Bridgewater Finance Ltd T/A Around Finance, (Chartered Accountants), 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 April 2025."

Signed on behalf of the board

Kora King
Director

Teresa King
Director

19 January 2026

DCG SOLUTIONS PUBLISHING LIMITED

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	7	12,017	2,291
Property, plant and equipment	8	4,821	6,227
Non-Current Assets		16,838	8,518
Current Assets			
Inventories	9	29,873	36,055
Receivables	10	39,402	28,120
Cash and cash equivalents		379,954	230,300
		449,229	294,475
Payables: amounts falling due within one year	11	(117,457)	(68,258)
Net Current Assets		331,772	226,217
Total Assets less Current Liabilities		348,610	234,735
amounts falling due after more than one year	12	(3,300)	(4,400)
Net Assets		345,310	230,335
Equity			
Called up share capital presented as equity	14	100	100
Retained earnings		345,210	230,235
Equity attributable to owners of the company		345,310	230,335

DCG SOLUTIONS PUBLISHING LIMITED

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

We as Directors of DCG SOLUTIONS PUBLISHING 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 small companies' regime.

Approved by the board on 19 January 2026 and signed on its behalf by:

Kora King
Director

Teresa King
Director

DCG SOLUTIONS PUBLISHING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

DCG SOLUTIONS PUBLISHING LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 581811. The registered office of the company is Seafield, Quilty, Co. Clare, Ennis, Clare, Ireland which is also the principal place of business of the company. Design and development of educational materials 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 on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Digital Assets

Digital Assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 8 years.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.50% Straight line
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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.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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.

DCG SOLUTIONS PUBLISHING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables 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 Statement of Financial Position 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 Statement of Financial Position date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Revenue

The whole of the company's revenue is attributable to its market in Ireland and is derived from the principal activity of

4. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of property, plant and equipment	1,406	1,406
Amortisation of goodwill	3,473	1,822
Amortisation of Government grants	(1,100)	(1,100)
	<u> </u>	<u> </u>

DCG SOLUTIONS PUBLISHING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025 Number	2024 Number
Director	1	1
Staff	3	3
	<u>4</u>	<u>4</u>

6. Tax on profit

	2025 €	2024 €
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(a) Analysis of charge in the financial year

Current tax:

Corporation tax at 12.50% (2024 - 12.50%)	16,419	5,483
Under/over provision in prior financial year	349	-
Total current tax	<u>16,768</u>	<u>5,483</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>131,743</u>	<u>44,963</u>
Profit before tax multiplied by the standard rate of corporation tax in Ireland at 12.50% (2024 - 12.50%)	16,468	5,620
Effects of:		
Depreciation in excess of capital allowances for period	88	(137)
Amortized government grant	(137)	-
Adjustment to tax charge in respect of previous periods	349	-
Total tax charge for the financial year (Note 6 (a))	<u>16,768</u>	<u>5,483</u>

DCG SOLUTIONS PUBLISHING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Intangible assets

	Digital Assets
	€
Cost	
At 1 May 2024	14,572
Additions	13,199
	<u>27,771</u>
At 30 April 2025	<u>27,771</u>
Provision for diminution in value	
At 1 May 2024	12,281
Charge for financial year	3,473
	<u>15,754</u>
At 30 April 2025	<u>15,754</u>
Carrying amount	
At 30 April 2025	<u>12,017</u>
At 30 April 2024	<u><u>2,291</u></u>

8. Property, plant and equipment

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	11,244	11,244
	<u>11,244</u>	<u>11,244</u>
At 30 April 2025	11,244	11,244
	<u>11,244</u>	<u>11,244</u>
Depreciation		
At 1 May 2024	5,017	5,017
Charge for the financial year	1,406	1,406
	<u>6,423</u>	<u>6,423</u>
At 30 April 2025	6,423	6,423
	<u>6,423</u>	<u>6,423</u>
Carrying amount		
At 30 April 2025	<u>4,821</u>	<u>4,821</u>
At 30 April 2024	<u><u>6,227</u></u>	<u><u>6,227</u></u>

9. Inventories

	2025	2024
	€	€
Finished goods and goods for resale	<u>29,873</u>	<u>36,055</u>

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

10. Receivables

	2025	2024
	€	€
Trade receivables	<u>38,363</u>	25,844
Taxation	<u>1,039</u>	2,276
	<u>39,402</u>	<u>28,120</u>

DCG SOLUTIONS PUBLISHING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

11. Payables			2025	2024
Amounts falling due within one year			€	€
Trade payables			96,654	35,766
Taxation			17,603	17,035
Directors' current accounts (Note 17)			800	-
Other creditors			2,400	-
Accruals			-	15,457
			<u>117,457</u>	<u>68,258</u>
12. Payables			2025	2024
Amounts falling due after more than one year			€	€
Government grants			3,300	4,400
			<u>3,300</u>	<u>4,400</u>
13. Taxation			2025	2024
			€	€
Receivables:				
VAT			1,039	2,276
			<u>1,039</u>	<u>2,276</u>
Payables:				
Corporation tax			16,695	5,483
PAYE			908	729
Withholding tax			-	10,823
			<u>17,603</u>	<u>17,035</u>
14. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares	100,000	€1.00 each	100,000	100,000
			<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	100	100
			<u>100</u>	<u>100</u>
No director or the secretary had an interest in the share capital of the company at any time during the financial year.				
15. Income Statement			2025	2024
			€	€
At 1 May 2024			230,235	190,755
Profit for the financial year			114,975	39,480
			<u>345,210</u>	<u>230,235</u>
At 30 April 2025			345,210	230,235
			<u>345,210</u>	<u>230,235</u>
16. Capital commitments				
The company had no material capital commitments at the financial year-ended 30 April 2025.				

DCG SOLUTIONS PUBLISHING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

17. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	42,944	43,037
Pension contributions	11,257	10,721
	<u>54,201</u>	<u>53,758</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Kora King	800	-
	<u>800</u>	<u>-</u>

18. Events After the End of the Reporting Period

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 January 2026.