

DIY DIVORCE LIMITED

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2025

DIY DIVORCE LIMITED

YEAR ENDED 31ST DECEMBER 2025

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DIY DIVORCE LIMITED

DIRECTORS AND OTHER INFORMATION

Directors : Catherine O Brien (Resigned 12/10/2025)
Nicola Masterson

Secretary : Catherine O Brien (Resigned 12/10/2025)
Mary Masterson (Appointed 12/10/2025)

Company Number : 369107

Registered Office : 53 Ard Na Griene
Bray
Co Wicklow

Accountant : Plunkett & Co
1 Hillview Lawn,
Off Pottery Road
Dun Laoghaire
Co. Dublin

DIY DIVORCE LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS:

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end 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
- 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 and enable the financial statements to be audited. 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.

In relation to the financial statements:-

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 judgments 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 Plunkett & Co, the company's accounting records and provided all the information 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 year ended 31st December 2025.

On behalf of the board

Nicola Masterson
Director

Date: 10th February 2026

DIY DIVORCE LIMITED

Extract from the Director's Report

Director's & Secretary's interests

Details of directors' shareholdings, transactions and related interests are set out in Note 6 to the financial statements.

DIY DIVORCE LIMITED**BALANCE SHEET AS AT 31ST DECEMBER 2025**

	Note	2025 €	2024 €
<u>Fixed Assets</u>			
Tangible Assets	2	---	---
<u>Current Assets</u>			
Debtors and Prepayments	3	---	---
Cash at Bank and in Hand		20,714	25,949
		20,714	25,949
<u>Current Liabilities</u>			
Creditors (Amounts falling due with 1 Year)	4	(1,716)	(1,901)
Net Current Assets		18,998	24,048
Total Assets Less Current Liabilities		18,998	24,048
Creditors (Amounts falling due after 12 Months)		---	---
Net Assets		18,998	24,048
<u>Capital & Reserves</u>			
Equity Share Capital	6	100	100
Profit & Loss Account		18,898	23,948
Total Shareholders Funds - All Equity		18,998	24,048

We as Directors state that:-

- the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with.
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section been served on the company, and
- we acknowledge the obligations of the company, under the Companies Act 2014, to keep adequate accounting records and prepare statutory 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 other wise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

We the Directors of DIY Divorce Limited state that - The company has relied on the specific exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 10th February 2026 and authorised for issue on 10th February 2026. They were signed on its behalf by

Directors:

Nicola Masterson

Date: 10th February 2026

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

DIY Divorce Limited is primarily engaged in the provision of marriage divorce and termination services from their office in 53 Ard Na Greine, Bray, Co Wicklow. The company is a limited liability company incorporated and domiciled in Ireland and is also tax resident in Ireland company number 369107.

These financial statements are prepared by DIY Divorce Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared on the going concern basis under the historical cost convention and are in accordance with financial reporting standards of the Accounting Standards Board. The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

Revenue Recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Depreciation

Depreciation is provided on equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to equipment are as follows:

Office Equipment	33.3%	straight line method
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The company's policy is to review the remaining useful economic lives and residual values of equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated assets are retained in the cost of equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income statement

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. 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 of receivables. 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.

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Employee Benefits

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2025

Note 2. Tangible Assets

	Office Equipment €	Total €
Cost		
Balance 1st January 2025	676	676
Additions	---	---
Disposals	---	---
	-----	-----
Balance 31st December 2025	676	676
	-----	-----
Depreciation		
Balance 1st January 2025	676	676
Charge for Year	---	---
Relating to Disposal	---	---
	-----	-----
Balance 31st December 2025	676	676
	-----	-----
Net Book Value 31st December 2024	---	---
	-----	-----
Net Book Value 31st December 2025	---	---
	=====	=====

In respect of previous year

	Office Equipment €	Total €
Cost		
Balance 1st January 2024	676	676
Additions	---	---
Disposals	---	---
	-----	-----
Balance 31st December 2024	676	676
	-----	-----
Depreciation		
Balance 1st January 2024	676	676
Charge for Year	---	---
Relating to Disposal	---	---
	-----	-----
Balance 31st December 2024	676	676
	-----	-----
Net Book Value 31st December 2022	---	---
	-----	-----
Net Book Value 31st December 2024	---	---
	=====	=====

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	€	€
<u>Note 3. Debtors and Prepayments</u>		
Trade Debtors	---	---
Other Debtors	---	---
Prepayments	---	---
	-----	-----
	---	---
	=====	=====

	2025	2024
	€	€
<u>Note 4. Creditors (Amounts falling due within one year)</u>		
Trade Creditors	---	---
Accrued Expenses	1,631	1,739
Directors Loan	---	---
Taxes & Social Welfare	85	162
Corporation Tax	---	---
	-----	-----
	1,716	1,901
	=====	=====

Note 5. Staff Numbers and Costs

The average number of persons employed (including Executive Directors) during the year was as follows:-

2025	2024
2	2
=====	=====

Note 6. Equity Share Capital

Authorised

100,000 Ordinary Shares of €1 each

2025	2024
100,000	100,000
=====	=====

Issued

100 Ordinary Shares of €1 each

100	100
=====	=====

Note 7. Directors and Their Interests

Directors Shareholdings

Catherine O'Brien

Nicola Masterson

---	---
100	100
-----	-----
100	100
-----	-----

DIY DIVORCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2025

	2025	2024
	€	€
Directors Remuneration & Transactions		
Salary During Period	26,456	28,809
Redundancy	7,131	---
Directors Pension	1,478	1,328
	<u>35,065</u>	<u>30,137</u>
	=====	=====

Note 8. Movement on Profit & Loss Reserves

	2025	2024
	€	€
Balance at 1st January 2024	23,948	26,395
(Loss) for year	(5,050)	(2,447)
Balance at 31st December 2024	<u>18,898</u>	<u>23,948</u>
	=====	=====

Note 9. Capital Commitments

There were no capital commitments as at 31st December 2025

Note 10. Ultimate Controlling Party

The ultimate controlling party of the company is the principal shareholder.