

Dublin Cookery School Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Dublin Cookery School Limited

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Dublin Cookery School Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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, the Statement of Changes in Equity 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 MGI Ryan, (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 31 December 2025."

Signed on behalf of the board

Gerry Devlin
Director

24 March 2026

Jennie Devlin
Director

24 March 2026

Dublin Cookery School Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	7	494,811	565,499
Tangible assets	8	41,368	51,221
Fixed Assets		536,179	616,720
Current Assets			
Stocks	9	5,000	5,000
Debtors	10	22,583	18,286
Cash and cash equivalents		348,447	299,193
		376,030	322,479
Creditors: amounts falling due within one year	11	(967,870)	(883,019)
Net Current Liabilities		(591,840)	(560,540)
Total Assets less Current Liabilities		(55,661)	56,180
Creditors:			
amounts falling due after more than one year	12	(146,002)	(192,267)
Net Liabilities		(201,663)	(136,087)
Capital and Reserves			
Called up share capital presented as equity	14	100	100
Retained earnings		(201,763)	(136,187)
Equity attributable to owners of the company		(201,663)	(136,087)

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 Dublin Cookery School 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 24 March 2026 and signed on its behalf by:

Gerry Devlin
Director

Jennie Devlin
Director

Dublin Cookery School Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	(68,824)	(68,724)
Loss for the financial year	-	(67,363)	(67,363)
At 31 December 2024	100	(136,187)	(136,087)
Loss for the financial year	-	(65,576)	(65,576)
At 31 December 2025	100	(201,763)	(201,663)

Dublin Cookery School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Dublin Cookery School Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 726821. The registered office of the company is 5 Clarinda Park North, Dun Laoghaire, Dublin, Ireland. Provision of Cooking Classes for students, trainee chefs, professional chefs and general public with a dining and restaurant experience. 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 31 December 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 supplied by the company, together with the value of voucher/gift card redeemed, exclusive of trade discounts and value added tax.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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	-	20% Straight line
Fixtures, fittings and equipment	-	20% 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.

Stocks

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

Dublin Cookery School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

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 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.

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.

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the Provision of Cooking Classes for students, trainee, professional chefs and general public with a dining and restaurant experience.

4. Operating loss

	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	19,919	17,906
Amortisation of goodwill	70,688	72,088
	<u> </u>	<u> </u>

Dublin Cookery School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5. Interest payable and similar expenses		2025	2024
		€	€
Interest		<u>563</u>	<u>854</u>
6. Employees			
The average monthly number of employees, including directors, during the financial year was 17, (2024 - 16).			
7. Intangible assets			
		Goodwill	Total
		€	€
Cost			
At 1 January 2025		<u>706,875</u>	<u>706,875</u>
At 31 December 2025		<u>706,875</u>	<u>706,875</u>
Provision for diminution in value			
At 1 January 2025		141,376	141,376
Charge for financial year		<u>70,688</u>	<u>70,688</u>
At 31 December 2025		<u>212,064</u>	<u>212,064</u>
Net book value			
At 31 December 2025		<u>494,811</u>	<u>494,811</u>
At 31 December 2024		<u>565,499</u>	<u>565,499</u>
8. Tangible assets			
	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2025	67,094	11,334	78,428
Additions	3,287	-	3,287
Disposals	-	6,779	6,779
At 31 December 2025	<u>70,381</u>	<u>18,113</u>	<u>88,494</u>
Depreciation			
At 1 January 2025	23,265	3,942	27,207
Charge for the financial year	16,296	-	16,296
On disposals	-	3,623	3,623
At 31 December 2025	<u>39,561</u>	<u>7,565</u>	<u>47,126</u>
Net book value			
At 31 December 2025	<u>30,820</u>	<u>10,548</u>	<u>41,368</u>
At 31 December 2024	<u>43,829</u>	<u>7,392</u>	<u>51,221</u>
9. Stocks		2025	2024
		€	€
Work in progress		<u>5,000</u>	<u>5,000</u>

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

Dublin Cookery School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

10. Debtors			2025	2024
			€	€
Trade debtors			11,898	7,379
Prepayments			8,118	8,340
Rental Deposit			2,567	2,567
			<u>22,583</u>	<u>18,286</u>
11. Creditors			2025	2024
Amounts falling due within one year			€	€
Amounts owed to credit institutions			5,999	6,000
Trade creditors			22,559	21,067
Taxation			33,860	34,075
Directors' current accounts (Note 17)			1,428	-
Other creditors			711,874	645,082
Accruals			14,465	13,774
Deferred Income			177,685	163,021
			<u>967,870</u>	<u>883,019</u>
12. Creditors			2025	2024
Amounts falling due after more than one year			€	€
Bank loan			3,362	9,627
Accrued expenditure			142,640	182,640
			<u>146,002</u>	<u>192,267</u>
Loans				
Repayable in one year or less, or on demand			5,999	6,000
Repayable between one and two years			3,362	6,000
Repayable between two and five years			-	3,627
			<u>9,361</u>	<u>15,627</u>
13. Taxation			2025	2024
			€	€
Creditors:				
VAT			14,221	13,217
Corporation tax			2,653	1,718
PAYE			16,986	19,140
			<u>33,860</u>	<u>34,075</u>
14. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Allotted, called up and fully paid				
Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>

Dublin Cookery School Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/12/25	01/01/25
Gerry Devlin	Ordinary Shares	50	50
Jennie Devlin	Ordinary Shares	50	50
		<u>100</u>	<u>100</u>

15. Income Statement

	2025 €	2024 €
At 1 January 2025	(136,187)	(68,824)
Loss for the financial year	(65,576)	(67,363)
At 31 December 2025	<u>(201,763)</u>	<u>(136,187)</u>

16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

17. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	<u>80,000</u>	<u>83,319</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Gerry Devlin	<u>1,428</u>	<u>-</u>

18. Post-Balance Sheet Events

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 24 March 2026.