

DSCSO LTD

**Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025**

DSCSO LTD

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DSCSO LTD
STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the financial year ended 31 August 2025

	2025 €	2024 €
Profit after taxation	78,104	91,710
Total recognised gains for the financial year	<u>78,104</u>	<u>91,710</u>
Total recognised gains since last annual report	<u>78,104</u>	<u>91,710</u>

Note of historical cost profits and losses

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

DSCSO LTD
STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>2,021</u>	<u>2,634</u>
Current Assets			
Debtors	7	15,007	7,485
Cash at bank and in hand		<u>430,804</u>	<u>356,874</u>
		<u>445,811</u>	<u>364,359</u>
Creditors: amounts falling due within one year	8	<u>(17,184)</u>	<u>(14,449)</u>
Net Current Assets		<u>428,627</u>	<u>349,910</u>
Total Assets less Current Liabilities		<u>430,648</u>	<u>352,544</u>
Capital and Reserves			
Called up share capital presented as equity	10	100	100
Retained earnings	11	<u>430,548</u>	<u>352,444</u>
Shareholders' Funds		<u>430,648</u>	<u>352,544</u>

I as Director of DSCSO LTD, 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) I 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 micro companies' regime.

Approved by the board on 2 April 2026 and signed on its behalf by:

Deirdre Herbert
Director

DSCSO LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

DSCSO LTD is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 676999. The registered office of the company is Castletown, Kilflynn, Tralee,, Kerry, V92RV12, Ireland which is also the principal place of business of the company.

Currency

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 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

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

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:

Fixtures, fittings and equipment	-	12.5% 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.

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.

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 does not currently operate a pension scheme.

DSCSO LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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.

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

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	613	613
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Childcare assistants / administration	2	2
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 September 2024	4,908	4,908
	<u> </u>	<u> </u>
At 31 August 2025	4,908	4,908
	<u> </u>	<u> </u>
Depreciation		
At 1 September 2024	2,274	2,274
Charge for the financial year	613	613
	<u> </u>	<u> </u>
At 31 August 2025	2,887	2,887
	<u> </u>	<u> </u>
Net book value		
At 31 August 2025	2,021	2,021
	<u> </u>	<u> </u>
At 31 August 2024	2,634	2,634
	<u> </u>	<u> </u>

7. Debtors	2025	2024
	€	€
Director's current account	15,007	7,485
	<u> </u>	<u> </u>

Deirdre Herbert, has confirmed that the balance in the directors loan account will be repaid to the company early in 2026.

DSCSO LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

8. Creditors		2025	2024
Amounts falling due within one year		€	€
Payments received on account		4,500	-
Taxation		11,221	13,162
Accruals		1,463	1,287
		17,184	14,449
		€	€
9. Taxation		2025	2024
		€	€
Creditors:			
Corporation tax		11,158	13,101
PAYE		63	61
		11,221	13,162
		€	€
10. Share capital		2025	2024
<u>The Share Type Equity as defined in the Compliance Database is not consistent with the equity shares in the Nominal Ledger. In the Database the total value of the current and comparative equity share capital are 200 and 200, but in the Nominal Ledger they are +100.00 and +100.00 respectively</u>		€	€
<u>Compliance.Client Details.Share Capital Details</u>			
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares Class 1	100,000	€2.00 each	200,000
			200,000
Allotted, called up and fully paid			
Ordinary Shares Class 1	100	€2.00 each	200
			200
The director's and the secretary's interests in the shares of the company are as follows:-			
		Number Held	
Name	Class of Shares	At	01/09/24
		31/08/25	
Deirdre Herbert	Ordinary Shares Class 1	100	100
		€	€
11. Income Statement		2025	2024
		€	€
At 1 September 2024		352,444	260,734
Profit for the financial year		78,104	91,710
At 31 August 2025		430,548	352,444
		€	€
12. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 August 2025.			

DSCSO LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 April 2026.

Accounting and Disclosure Errors

Share Capital : The Share Type Equity as defined in the Compliance Database is not consistent with the equity shares in the Nominal Ledger. In the Database the total value of the current and comparative equity share capital are 200 and 200, but in the Nominal Ledger they are +100.00 and +100.00 respectively Compliance.Client Details.Share Capital Details