

Company Number: 582905

Dublin City Hospitality Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Dublin City Hospitality Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

Dublin City Hospitality Limited
DIRECTORS AND OTHER INFORMATION

Directors	Ray Byrne Ray Hingston
Company Secretary	Ray Byrne
Company Number	582905 Republic of Ireland
Business Address	42 Dawson Street Dublin 2
Accountants	BCA Tax & Business Consultants Limited Chartered Accountants Clonminch Hi-Technology Park Tullamore Co. Offaly

Dublin City Hospitality 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 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 BCA Tax & Business Consultants Limited, (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



Ray Byrne
Director

31 March 2026



Ray Hingston
Director

31 March 2026

Dublin City Hospitality Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	6	233,070	227,971
Cash and cash equivalents		40	9,595
		<u>233,110</u>	<u>237,566</u>
Creditors: amounts falling due within one year	7	<u>(309,281)</u>	<u>(311,193)</u>
Net Current Liabilities		<u>(76,171)</u>	<u>(73,627)</u>
Total Assets less Current Liabilities		<u>(76,171)</u>	<u>(73,627)</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(76,271)	(73,727)
Shareholders' Deficit		<u>(76,171)</u>	<u>(73,627)</u>

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 City Hospitality 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 359 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 31 March 2026 and signed on its behalf by:



Ray Byrne
Director



Ray Hingston
Director

Dublin City Hospitality Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Dublin City Hospitality Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 582905. The registered office of the company is , Republic of Ireland. The principal activity is to provide apart hotel accomodations to national and international visitors in Dublin. 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 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.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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.

Government grants

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

Dublin City Hospitality Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Ordinary share capital

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

3. Going concern

The financial statements have been prepared on the going concern basis, which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the ability of the company's directors to generate sufficient levels of profits to ensure the company becomes solvent and improves its cash flow.

The directors of the company have concluded that these matters represent material uncertainties. The directors confirm that, with their continued support and that of its parent company, and having considered projected future sales and operating budgets, the directors have a reasonable expectation that the company will have the resources to meet its liabilities and continue in business for the foreseeable future. Therefore the directors believe it is appropriate for the financial statements to be prepared on a going concern basis. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

4. Operating loss	2025	2024
	€	€
Operating loss is stated after crediting:		
Government grants received	-	(3,971)
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

6. Debtors	2025	2024
	€	€
Amounts owed by group undertakings	233,070	227,870
Taxation	-	101
	<u> </u>	<u> </u>
	233,070	227,971
	<u> </u>	<u> </u>

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	23	(1,314)
Amounts owed to group undertakings	309,258	309,258
Accruals	-	3,249
	<u> </u>	<u> </u>
	309,281	311,193
	<u> </u>	<u> </u>

8. Income Statement

	2025	2024
	€	€
At 1 January 2025	(73,727)	(64,485)
Loss for the financial year	(2,544)	(9,242)
	<u> </u>	<u> </u>
At 31 December 2025	(76,271)	(73,727)
	<u> </u>	<u> </u>

9. Capital commitments

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

10. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

Dublin City Hospitality Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. Parent company

The company regards Moy Hospitality Partnership Limited as its parent company.

The company's ultimate parent undertaking is Moy Hospitality Partnership Limited.
The address of Moy Hospitality Partnership Limited is Wineport, Glasson, Athlone, Co. Westmeath.
Moy Hospitality Partnership Limited is regarded as both the controlling party and the ultimate controlling party.

12. Post-Balance Sheet Events

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