

DD Management Consulting Limited

Unaudited Abridged Financial Statements

For the financial year ended 31 August 2025

1. Company Information

Registered Name:	DD Management Consulting Limited
Registered Number:	770402
Registered Office:	36 Brookwood Crescent, Artane, Dublin 5, Ireland
Director:	David Duggan
Secretary:	Karen Woodlock
Bankers:	Allied Irish Bank
Financial Year End:	31 August 2025

2. Director's Report

Principal Activities

The principal activities of the company during the financial year were the provision of management consultancy, executive coaching and training services.

Events Since the Balance Sheet Date

There have been no significant events affecting the company since the balance sheet date which would require disclosure or adjustment to the financial statements.

Directors and Secretary

The following persons held the office of director and/or secretary during the financial year:

Director: David Duggan — appointed 26th August 2024

Secretary: Karen Woodlock – appointed 26th August 2024

Directors' Interests

The interests of the directors in the shares of the company at the balance sheet date were as follows:

Director	At 31 Aug 2025	At 31 Aug 2024
David Duggan	100 Ordinary Shares	100 Ordinary Shares

Accounting Records

The measures taken by the director to ensure compliance with the requirements of sections 281–285 of the Companies Act 2014 with regard to the keeping of accounting records and the use of appropriate systems and procedures and employment of competent persons. The accounting records are maintained at the company's registered office.

Statement of Directors' Responsibilities

In preparing these financial statements, the director is required to:


- select suitable accounting policies and then apply them consistently.

- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014.

He is 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.

Signed by Director

Director: 
 David Duggan

Date: 18/3/26

3. Abridged Balance Sheet

As at 31 August 2025

	2025 €	2024 €
FIXED ASSETS		
Intangible Assets	0	0
Tangible Assets	0	0
Financial Assets	0	0
Total Fixed Assets	0	0
CURRENT ASSETS		
Debtors (amounts falling due within one year)	1104	0
Cash at Bank and in Hand	2326	0
Total Current Assets	3430	0
CREDITORS: Amounts falling due within one year		
Trade Creditors	1539	0
Taxation and Social Welfare	236	0
Other Creditors		0
Total Creditors within One Year	1775	0

NET CURRENT ASSETS / (LIABILITIES)	1655	0
TOTAL ASSETS LESS CURRENT LIABILITIES	1655	0
CREDITORS: Amounts falling due after more than one year		
Bank Loans and Overdrafts	0	0
Other Long-Term Creditors Opening Bal	100	100
NET ASSETS	1755	100
CAPITAL AND RESERVES		
Called up Share Capital presented as Equity	100	100
Profit and Loss Account	1655	0
SHAREHOLDERS' FUNDS	1755	100

Approved by the Director.

Director: 

David Duggan

Date: 18/3/26

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland.

I, as director of DD Management Consulting Limited state that:

- the company is availing itself of 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 the conditions specified in section 358 of the Companies Act 2014 are satisfied.
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2).
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

Director:  _____

DD Management Consulting Limited

Date: 18/3/26

4. Notes to the Abridged Financial Statements

DD Management Consulting Limited

Financial year ended 31 August 2025

1. Accounting Policies and Measurement Bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably, it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at

the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

2. Staff Costs

The average number of persons employed by the company during the financial year, including the directors was nil.

The aggregate payroll costs incurred during the financial year were:

	2025€	2024 €
Wages and salaries	0	0
Social insurance costs	0	0
Other retirement benefit costs	0	0
	0	0

3. Directors' Remuneration

The director's aggregate remuneration during the financial year was nil.

	2025 €	2024 €
Emoluments in respect of qualifying services	0	0
Pension contributions to defined contribution plans in respect of qualifying services	0	0
	0	0

4. Tax on Profit

Reconciliation of tax expense

The tax assessed on the profit for the financial year is the standard rate of corporation tax in Ireland of 12.50%

	2025 €	2024 €
Profit before taxation	1,891	0
Profit multiplied by rate of tax	236	0
Tax on Profit	236	0

5. Appropriations of Profit and Loss Account

	2025 €	2024 €
At the start of the financial year	0	0
Profit for the financial year	1655	0
At the end of the financial year	1655	0

6. Debtors

	2025 €	2024 €
Trade debtors	1104	0
Other debtors	0	0
	1104	0

7. Creditors: Amounts Falling Due Within One Year

	2025 €	2024 €
Trade creditors	1539	0
Other creditors including tax and social insurance	236	0
	1775	0

8. Financial Instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

The carrying amount for each category of financial instruments is as follows:

	2025 €	2024 €
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	1104	0
Other debtors		0
Cash at bank and in hand	2326	0
	3430	0
Financial liabilities measured at amortised cost		
Trade creditors	1539	0
Other creditors	236	0
	1775	0

9. Share Capital

Authorised share capital

	2025 Number	2025 €	2024 Number	2024 €
Ordinary shares of €1.00 each	100	100	100	100

Issued, called up and fully paid

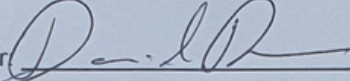
	2025 Number	2025 €	2024 Number	2024 €
Amounts presented in equity:				
Ordinary shares of €1.00 each	100	100	100	100

10. Approval of Financial Statements

The director approved these abridged financial statements for issue on 18th March 2026

5. Declaration

We acknowledge our responsibilities under the Companies Act 2014 for ensuring that the abridged financial statements presented are consistent with the full financial statements, and that the members of the company have consented to the preparation of these abridged financial statements.

Director: 

David Duggan

Date: 18/3/26

— END OF ABRIDGED FINANCIAL STATEMENTS —