



Unaudited Abridged Financial Statements

Dalecol Consultancy Limited

For the financial year ended 30 June 2025

Registered number: 698835

Dalecol Consultancy Limited

Company Information

| | |
|--------------------------|------------------------------------|
| Directors | Patrick Twomey Eileen Twomey |
| Company secretary | Patrick Twomey |
| Registered number | 698835 |
| Registered office | Colinsdale, Curraheen Road Cork |
| Bankers | AIB Bishopstown Cork |

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Independent Accountant's Report to the directors of the unaudited financial statements of Dalecol Consultancy Limited for the financial year ended 30 June 2025

In order to assist you fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Dalecol Consultancy Limited for the financial year ended 30 June 2025, which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including a summary of significant accounting policies, from the company's accounting records and from information and explanations you have given to us.

The financial statements have been prepared on the basis set out in the notes to the financial statements.

This report is made solely to the directors of Dalecol Consultancy Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely that we might compile the financial statements that we have been engaged to compile, report to the company's directors that we have done so and state those matters that we have agreed to state to the directors of Dalecol Consultancy Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dalecol Consultancy Limited and its directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements issued by the International Auditing and Assurance Standards Board (the 'IAASB') and have complied with the ethical guidance laid down by the IESBA Code and Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have approved the financial statements for the financial year ended 30 June 2025 and you have acknowledged on the Balance Sheet as at 30 June 2025 your duty to ensure that Dalecol Consultancy Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view in accordance with the Companies Act 2014. You consider that Dalecol Consultancy Limited is exempt from the statutory audit requirement for the financial year ended 30 June 2025.

We have not been instructed to carry out an audit or review the financial statements of Dalecol Consultancy Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.


Grant Thornton

Chartered Accountants
6th Floor
Penrose One
Penrose Dock
Cork

Date: 9/02/2026

Abridged Balance Sheet

As at 30 June 2025

| | Note | 2025 € | 2024 € |
|--|------|----------------------|----------------------|
| Current assets | | | |
| Debtors | | 18,771 | 16,683 |
| Cash at bank and in hand | | 4,890 | 5,328 |
| | | <u>23,661</u> | <u>22,011</u> |
| Creditors: amounts falling due within one year | 6 | (6,307) | (8,110) |
| Net current assets | | <u>17,354</u> | <u>13,901</u> |
| Total assets less current liabilities | | <u>17,354</u> | <u>13,901</u> |
| Net assets | | <u><u>17,354</u></u> | <u><u>13,901</u></u> |
| Capital and reserves | | | |
| Called up share capital presented as equity | | 100 | 100 |
| Profit and loss account | | 17,254 | 13,801 |
| Shareholders' funds | | <u><u>17,354</u></u> | <u><u>13,901</u></u> |

Abridged Balance Sheet (continued)

As at 30 June 2025

We, as directors of Dalecol Consultancy Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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.

The financial statements were approved and authorised for issue by the board:



.....
Patrick Twomey
Director

Date: 9/2/26



.....
Eileen Twomey
Director

Date: 9/2/26

The notes on pages 5 to 7 form part of these financial statements.

Statement of Changes in Equity

For the financial year ended 30 June 2025

| | Called up share capital | Profit and loss account | Total equity |
|--|----------------------------|----------------------------|---------------|
| | € | € | € |
| At 1 July 2024 | 100 | 13,801 | 13,901 |
| Comprehensive income for the financial year | | | |
| Profit for the financial year | - | 3,453 | 3,453 |
| At 30 June 2025 | 100 | 17,254 | 17,354 |

The notes on pages 5 to 7 form part of these financial statements.

Statement of Changes in Equity

For the financial year ended 30 June 2024

| | Called up share capital | Profit and loss account | Total equity |
|--|----------------------------|----------------------------|---------------|
| | € | € | € |
| At 1 July 2023 | 100 | 10,197 | 10,297 |
| Comprehensive income for the financial year | | | |
| Profit for the financial year | - | 3,604 | 3,604 |
| At 30 June 2024 | 100 | 13,801 | 13,901 |

The notes on pages 5 to 7 form part of these financial statements.

Notes to the Financial Statements

For the financial year ended 30 June 2025

1. General information

Dalecol Consulting Limited is a private limited company incorporated in the Republic of Ireland with a company number of 698835.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Notes to the Financial Statements

For the financial year ended 30 June 2025

2. Accounting policies (continued)

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

| | 2025 No. | 2024 No. |
|-----------|-------------|-------------|
| Directors | 2 | 2 |

4. Directors' remuneration

| | 2025 € | 2024 € |
|-----------------------|---------------|---------------|
| Directors' emoluments | 69,412 | 75,736 |
| | 69,412 | 75,736 |

5. Cash and cash equivalents

| | 2025 € | 2024 € |
|--------------------------|--------------|--------------|
| Cash at bank and in hand | 4,890 | 5,328 |
| | 4,890 | 5,328 |

Notes to the Financial Statements

For the financial year ended 30 June 2025

6. Creditors: Amounts falling due within one year

| | 2025 € | 2024 € |
|-------------------------------|--------------|--------------|
| Taxation and social insurance | 3,153 | 5,018 |
| Other creditors | 754 | 1,292 |
| Accruals | 2,400 | 1,800 |
| | <u>6,307</u> | <u>8,110</u> |

| | 2025 € | 2024 € |
|--|--------------|--------------|
| Other taxation and social insurance | | |
| PAYE/PRSI control | 2,874 | 3,090 |
| VAT control | 279 | 1,928 |
| | <u>3,153</u> | <u>5,018</u> |

7. Approval of financial statements

The board of directors approved these financial statements for issue on

9/2/26