

**D.B. SIGNS LIMITED**

**Abridged Unaudited Financial Statements**

**for the financial year ended 31 December 2025**

# D.B. SIGNS LIMITED

## CONTENTS

	<b>Page</b>
Directors' Responsibilities Statement	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

## **D.B. SIGNS LIMITED**

# **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

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.

# D.B. SIGNS LIMITED

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	3,496	4,184
<b>Current Assets</b>			
Debtors	7	78,011	73,853
Cash and cash equivalents		12,657	27,101
		90,668	100,954
<b>Creditors: amounts falling due within one year</b>	8	(56,769)	(55,387)
<b>Net Current Assets</b>		33,899	45,567
<b>Total Assets less Current Liabilities</b>		37,395	49,751
<b>Capital and Reserves</b>			
Called up share capital presented as equity	11	2	2
Retained earnings		37,393	49,749
<b>Equity attributable to owners of the company</b>		37,395	49,751

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 D.B. SIGNS 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 25 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
David Byrne  
Director

\_\_\_\_\_  
Carmel Byrne  
Director

**D.B. SIGNS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	2	50,542	50,544
Loss for the financial year	-	(793)	(793)
<b>At 31 December 2024</b>	2	49,749	49,751
Loss for the financial year	-	(12,356)	(12,356)
<b>At 31 December 2025</b>	<b>2</b>	<b>37,393</b>	<b>37,395</b>

# D.B. SIGNS LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

D.B. SIGNS LIMITED is a company limited by shares incorporated in Ireland

### 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 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. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### 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 goods supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	10% Straight line
Plant and machinery	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	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.

#### 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.

#### 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 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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

## D.B. SIGNS LIMITED

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income Statement in the period to which they relate.

### 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

<b>4. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>688</b>	688
	<u>688</u>	<u>688</u>

## 5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	<b>2025</b>	2024
	<b>Number</b>	Number
Administration	<b>2</b>	2
Directors	<b>2</b>	2
	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

## D.B. SIGNS LIMITED

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Property, plant and equipment	Short leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost or Valuation</b>					
At 1 January 2025	40,000	60,209	18,451	63,962	182,622
At 31 December 2025	40,000	60,209	18,451	63,962	182,622
<b>Depreciation</b>					
At 1 January 2025	40,000	60,209	14,266	63,963	178,438
Charge for the financial year	-	-	688	-	688
At 31 December 2025	40,000	60,209	14,954	63,963	179,126
<b>Net book value</b>					
At 31 December 2025	-	-	<b>3,497</b>	<b>(1)</b>	<b>3,496</b>
At 31 December 2024	-	-	4,185	(1)	4,184
<b>7. Debtors</b>				<b>2025</b> €	2024 €
Trade debtors				74,561	72,168
Deferred tax asset				3,450	1,685
				<b>78,011</b>	73,853
<b>8. Creditors</b>				<b>2025</b> €	2024 €
<b>Amounts falling due within one year</b>					
Amounts owed to credit institutions				1,939	1,202
Trade creditors				45,203	38,547
Taxation				6,506	12,821
Directors' current accounts (Note 13)				561	257
Accruals				2,560	2,560
				<b>56,769</b>	55,387
<b>9. Taxation</b>				<b>2025</b> €	2024 €
<b>Creditors:</b>					
VAT				2,976	5,124
PAYE				1,140	2,523
Relevant contracts tax				2,390	5,174
				<b>6,506</b>	12,821
<b>10. Pension costs - defined contribution</b>					

The company operates a defined contribution pension scheme in respect of the employees and the directors. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €24,000 (2024 - €49,000 ).

## D.B. SIGNS LIMITED

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
<b>Authorised</b>				
Ordinary Shares Class 1	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
<b>Allotted, called up and fully paid</b>				
Ordinary Shares Class 1	2	€1.00 each	<u>2</u>	<u>2</u>

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
David Byrne	Ordinary Shares Class 1	1	1
Carmel Byrne	Ordinary Shares Class 1	1	1
		<u>2</u>	<u>2</u>

12. Income Statement			2025	2024
			€	€
At 1 January 2025			49,749	50,542
Loss for the financial year			<u>(12,356)</u>	<u>(793)</u>
At 31 December 2025			<u>37,393</u>	<u>49,749</u>
13. Directors' remuneration and transactions			2025	2024
			€	€
Remuneration			78,000	68,400
Pension contributions			24,000	49,000
			<u>102,000</u>	<u>117,400</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
David Byrne	<u>561</u>	<u>257</u>

#### 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 25 March 2026.