
D.M. PUBLICATIONS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

D.M. PUBLICATIONS LIMITED

COMPANY INFORMATION

Directors	Valentine Conlon Ciara Conlon
Company secretary	Ciara Conlon
Registered number	213974
Registered office	Maryville Loughshinny Skerries Dublin K34V260
Trading Address	Maryville Loughshinny Skerries Dublin K34V260
Accountants	Patrick Lane & Co Chartered Accountants 18 Castle House Castle Street Mullingar County Westmeath N91 C596
Bankers	AIB plc 79 Church Street Skerries County Dublin K34 YC60

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**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	6	5,368	8,052
		<u>5,368</u>	<u>8,052</u>
Current assets			
Stocks	7	98,469	98,799
Debtors: amounts falling due within one year	8	61,236	45,008
Cash at bank and in hand	9	734,310	735,971
		<u>894,015</u>	<u>879,778</u>
Creditors: amounts falling due within one year	10	(230,938)	(235,959)
Net current assets		<u>663,077</u>	<u>643,819</u>
Total assets less current liabilities		<u>668,445</u>	<u>651,871</u>
Net assets		<u><u>668,445</u></u>	<u><u>651,871</u></u>
Capital and reserves			
Called up share capital presented as equity	11	3	3
Profit and loss account	12	668,442	651,868
Shareholders' funds		<u><u>668,445</u></u>	<u><u>651,871</u></u>

D.M. PUBLICATIONS LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2025**

We, as directors of D.M. Publications 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 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 on 20 March 2026.

Valentine Conlon
Director

Ciara Conlon
Director

The notes on pages 3 to 11 form part of these financial statements.

D.M. PUBLICATIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. General information

The Company is a limited company incorporated and domiciled in Ireland and its registration number is 213974 and is resident for tax purposes in Ireland.

The company has its registered office at Maryville, Loughshinny, Skerries, County Dublin, K34 NW54, from which it carries out its operations in the publication and distribution services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The Financial Statements are prepared on the going concern basis under the historical cost convention as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2014.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Profit and Loss Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.4 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:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

2.5 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	12.5%
Fixtures and fittings	-	12.5%
Office equipment	-	12.5%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.7 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.8 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.

2.9 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.

2.10 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.

D.M. PUBLICATIONS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long lived assets, consisting primarily of tangible fixed assets comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The Company makes an estimate of the recoverable value of trade and other debtors. The Company uses estimates based on historical experience in determining the level of debts, which the Company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results.

(c) Investment Property

The Company does not own an investment property.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

4. Employees

	2025	<i>2024</i>
	€	€
Wages and salaries	156,607	122,250
	<u>156,607</u>	<u>122,250</u>
	<u>156,607</u>	<u>122,250</u>

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

	2025	<i>2024</i>
	No.	No.
Administration	3	3
Directors	2	2
	<u>5</u>	<u>5</u>
	<u>5</u>	<u>5</u>

5. Directors' remuneration

	2025	<i>2024</i>
	€	€
Directors' emoluments	44,400	44,400
	<u>44,400</u>	<u>44,400</u>
	<u>44,400</u>	<u>44,400</u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

6. Tangible fixed assets

	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation			
At 1 May 2024	15,437	56,920	72,357
At 30 April 2025	15,437	56,920	72,357
Depreciation			
At 1 May 2024	15,437	48,868	64,305
Charge for the year on owned assets	-	2,684	2,684
At 30 April 2025	15,437	51,552	66,989
Net book value			
At 30 April 2025	-	5,368	5,368
<i>At 30 April 2024</i>	-	8,052	8,052

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	98,469	98,799
	98,469	98,799

The replacement value of stocks is not materially different from the values shown here.

8. Debtors

	2025 €	2024 €
Trade debtors	23,050	20,663
Other debtors	30,656	16,815
Prepayments	7,530	7,530
	61,236	45,008

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

8. Debtors (continued)

9. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	734,310	735,971
Less: bank overdrafts	(420)	(889)
	<u>733,890</u>	<u>735,082</u>

10. Creditors: Amounts falling due within one year

	2025 €	2024 €
Overdrafts owed to credit institutions	420	889
Trade creditors	24,101	16,109
Corporation tax	-	3,781
Taxation and social insurance	22,878	15,820
Other creditors	21,372	41,005
Accruals	51,538	47,776
Deferred income	110,629	110,579
	<u>230,938</u>	<u>235,959</u>

11. Share capital

	2025 €	2024 €
Authorised		
100,000 (2024 - 100,000) Ordinary shares of €1.269378 each	<u>126,938</u>	<u>126,938</u>
Allotted, called up and fully paid		
2 (2024 - 2) Ordinary shares of €1.269378 each	<u>3</u>	<u>3</u>

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

12. Reserves

Profit and loss account

The Profit and Loss account represents the accumulated retained funds earmarked for provision of charitable services to people in need and represents the accumulated available to the Company to ensure its future activity.

13. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	651,868	644,334
Other movement in the profit and loss account	16,574	7,534
Profit and loss account carried forward at the end of the year	668,442	651,868

14. Contingent liabilities

Contingent liabilities arising as a result of past events, are not recognised when it

(i) is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or

(ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

There were no material contingent liabilities as at the year ended 30 April 2025.

15. Capital commitments

The Company had no capital expenditure commitments at the reporting date 30 April 2025.

16. Directors' personal guarantees

The directors have not given any personal guarantees any debts of the company.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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17. Related party transactions

Help Us Dry The Tears Foundation Company Limited by Guarantee, a company involved in supporting people in need, is associated with D.M. Publications by virtue of a common director, Valentine Conlon.

Funds donations are received by DM Publications Limited for the charitable purposes of Help Us Dry The Tears Foundation CLG and are remitted to the Foundation on a regular basis. D.M. Publications Limited also makes payments on behalf and with the approval of Help Us Dry the Tears Foundation CLG.

At the start of the year the balance owed by DM Publications Limited was €31,201. On 30 April 2025, the balance owed by D.M. Publications Limited was €21,372.

18. Post balance sheet events

There have been no significant events affecting the Company since the year end.

19. Controlling party

The company is owned and controlled by Valentine Conlon, directors and shareholder, who is resident in Ireland.

20. Approval of financial statements

The board of directors approved these financial statements for issue on 20 March 2026