

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED (AUDIT EXEMPT  
COMPANY\*)**

**DIRECTORS' REPORT & FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2025**

**Registered No. 439982**

\* Brian Dillon Accounting Solutions Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

## **BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**

### **Directors' Report & Financial Statements**

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## **BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**

### **Directors and Other Information**

#### **Directors**

**Brian Dillon  
Mary Dillon**

#### **Secretary**

**Brian Dillon**

#### **Bankers**

**Bank of Ireland,  
Main Street,  
Longford.**

#### **Registered Office**

**Newtownbond,  
Edgeworthstown,  
Co. Longford.**

# **BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**

## **YEAR ENDED 31 MAY 2025**

### **Directors' Report**

The directors present their annual report and unaudited statutory financial statements for the year ended 31 May 2025

### **PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS**

The principal activity of the company continued to be that bookkeeping and ancillary services. The directors' are satisfied with the overall performance of the company in the financial year. Reported turnover was static year on year .

### **RESULTS AND DIVIDENDS**

The retained profit for the financial year amounted to €3,155 (2024 loss: € 1,270). The directors have not declared a final or interim dividend for the year.

### **DIRECTORS' & SECRETARY'S INTERESTS IN SHARES**

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

Brian Dillon	50 Shares	Ordinary Shares
Mary Dillon	50 Shares	Ordinary Shares

### **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the directors of the company are satisfied that adequate finance will be available to enable the company to meet its liabilities as they fall due for the foreseeable future.

### **PRINCIPAL RISKS AND UNCERTAINTIES**

The company continues at a small activity and is expected to continue to do so.

### **POST BALANCE SHEET EVENTS**

There were no post balance sheet events.

### **RESEARCH AND DEVELOPMENT**

There was no research and development in the period.

## **DIRECTORS**

Mr. Brian Dillon and Ms Mary Dillon retire from the board by rotation in accordance with the Constitution and, being eligible, offer themselves for re-election.

## **ACCOUNTING RECORDS**

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep accounting records for the company.

Our accounting records are kept at Newtownbond, Edgeworthstown, Co. Longford

On behalf of the board

*Brian Dillon*

Signature

Brian Dillon

Director

*Mary Dillon*

Signature

Mary Dillon

Director

Date: 1st February 2026

## **BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**

### **YEAR ENDED 31 MAY 2025**

#### **DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory 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 statutory financial statements as set out on pages 8 to 9.

- The directors approve these statutory 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 to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st May 2026.

On behalf of the board

*Brian Dillon*  
Signature  
Brian Dillon

Director

*Mary Dillon*  
Signature  
May Dillon

Director

Date: 1st of February 2026

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**  
**YEAR ENDED 31 MAY 2025**

**Balance Sheet**  
**AT 31 MAY 2025**

	Note	2025	2024
		€	€
<u>Current Assets</u>			
Debtors	7	2,508	3,788
Deferred Tax Asset		680	-
Cash at bank and in hand		<u>4,446</u>	<u>1,825</u>
		7,634	5,613
Creditors: amounts falling due within one year	8	(242)	(1,376)
Net current assets		7,392	4,237
Total assets less current liabilities		7,392	4,237
Creditors: amounts falling due after more than one year	9	(-)	(-)
Net assets		<u>7,392</u>	<u>4,237</u>
<u>Capital and Reserves</u>			
Called up share capital presented as equity	11	100	100
Profit and loss account		<u>7,292</u>	<u>4,137</u>
Total shareholders funds – all equity		<u>7,392</u>	<u>4,237</u>

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED  
YEAR ENDED 31 MAY 2025**

**Balance Sheet  
AT 31 MAY 2025**

We, the Directors of Brian Dillon Accounting Solutions 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) of the Companies Act 2014
- (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 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; We have done so on the ground 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.

On behalf of the board

*Brian Dillon*  
Signature  
Brian Dillon

Director

*Mary Dillon*  
Signature  
Mary Dillon

Director

Date: 1st February, 2026

# BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED

## Notes to the financial statements for the year ended 31 May 2025

### 1. Accounting Policies

The significant accounting policies adopted by the Company are as follows:

#### Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council.

#### Cash flow Statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

#### Taxation

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

### 2. TURNOVER

Turnover represents net sales to customers and excludes Value Added Tax. All turnover derives from activities in the Republic of Ireland. The analysis of turnover by activity is as follows:

	2025	2024
	€	€
Bookkeeping services	<u>6,828</u>	<u>6,966</u>

### 3. INTEREST PAYABLE AND SIMILAR CHARGES

	2025	2024
	€	€
On bank loans and overdrafts made to the company	≡	≡

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**  
**Notes to the financial statements for the year ended 31 May 2025**

**4. TAX ON PROFIT ON ORDINARY ACTIVITIES**

i) **Analysis of charge in the year**

	<b>2025</b>	<b>2024</b>
	€	€
<i>Current tax on income of this period:</i>		
Corporation tax	-	-
<i>Adjustments to current tax payable for previous periods:</i>		
Deferred Tax	<u>(688)</u>	=
	-	-

	<b>2025</b>	<b>2024</b>
	€	€
<i>Factors affecting tax charge for period</i>		
Profit on ordinary activities before tax	2,475	-
Profit on ordinary activities multiplied by the standard rate of corporation tax in Ireland (2024: 12.5%)	309	-
Effects of:		
Utilised Losses	(309)	
Current tax charge for year	=	=

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**  
**Notes to the financial statements for the year ended 31 May 2025**

**5. DIRECTORS REMUNERATION AND TRANSACTION**

	<b>2025</b>	<b>2024</b>
	€	€
Salary	-	<u>4,000</u>

**6. STAFF NUMBERS AND COSTS**

	<b>2025</b>	<b>2024</b>
The average number of employees was as follows		
Administration	<u>2</u>	<u>2</u>

These numbers include executive directors.

	<b>2025</b>	<b>2024</b>
The aggregate payroll costs of these employees were as follows:		
Wages & Salaries	=	<u>4,000</u>
Social Welfare costs	-	-

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**  
**Notes to the financial statements for the year ended 31 May 2025**

**7. DEBTORS**

	<b>2024</b>	<b>2025</b>
	€	€
Trade & other debtors	<u>2,508</u>	<u>3,788</u>

**8. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	€	€
Trade Creditors	60	64
PAYE/PRSI	182	1,312
Corporation Tax	-	-
	<u>242</u>	<u>1,376</u>

**9. CREDITORS : AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	€	€
Net obligations under bank loans:		
Repayable between 1 and 2 years	-	-
Repayable between 2 and 5 years	-	-
After 5 years	-	-

**BRIAN DILLON ACCOUNTING SOLUTIONS LIMITED**  
**Notes to the financial statements for the year ended 31 May 2025**

**10. CALLED UP SHARE CAPITAL**

	<b>2025</b>	<b>2024</b>
100 ordinary shares of €1 each	<b>100</b>	<b>100</b>
Allotted, called up and fully paid 2 ordinary shares of €1 each		

**11. RESERVES AND DIVIDENDS**

Retained profit at beginning of year	4,237
Profit for the year	3,155
Retained profit at end of year	7,392

**12. APPROVAL OF THE FINANCIAL STATEMENTS**

The directors approved the statutory financial statements on the 1st of February 2026