

Company Number: 457256

The Dingle Pub Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

The Dingle Pub Limited
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The Dingle Pub Limited
DIRECTORS AND OTHER INFORMATION

Directors	Susan Geaney Thomas Geaney
Company Secretary	Cjt Cosec Limited
Company Number	457256
Registered Office	Main Street Dingle Co. Kerry
Business Address	Main Street Dingle Co. Kerry
Accountants	CSG Professional Services Limited 3 Day Place Tralee Co. Kerry
Bankers	Bank of Ireland Main Street Dingle Kerry
Solicitors	Mannix & Co Castle Street Tralee Co.Kerry

The Dingle Pub Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these 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 they have made available to CSG Professional Services Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

The Dingle Pub Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>319,822</u>	<u>234,887</u>
Current Assets			
Stocks	7	23,200	22,800
Debtors	8	1	-
Cash and cash equivalents		<u>898,577</u>	<u>1,251,601</u>
		<u>921,778</u>	<u>1,274,401</u>
Creditors: amounts falling due within one year	9	<u>(210,949)</u>	<u>(329,921)</u>
Net Current Assets		<u>710,829</u>	<u>944,480</u>
Total Assets less Current Liabilities		<u>1,030,651</u>	<u>1,179,367</u>
Creditors: amounts falling due after more than one year	10	<u>(25,696)</u>	<u>(40,635)</u>
Net Assets		<u><u>1,004,955</u></u>	<u><u>1,138,732</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>1,004,855</u>	<u>1,138,632</u>
Equity attributable to owners of the company		<u><u>1,004,955</u></u>	<u><u>1,138,732</u></u>

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 The Dingle Pub 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 15 March 2026 and signed on its behalf by:

Susan Geaney
Director

Thomas Geaney
Director

The Dingle Pub Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	700,039	700,139
Profit for the financial year	-	438,593	438,593
At 30 June 2024	100	1,138,632	1,138,732
Loss for the financial year	-	(133,777)	(133,777)
At 30 June 2025	100	1,004,855	1,004,955

The Dingle Pub Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

The Dingle Pub Limited is a company limited by shares incorporated in Ireland. Main Street, Dingle, Co. Kerry is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Not depreciated
Fixtures, fittings and equipment	-	7% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

The Dingle Pub Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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

Short term employee benefits, including wages and salaries, paid holiday arrangements and post-employment benefits (in the form of a defined contribution pension plan) are recognised as an expense in the financial year in which employees render the related service.

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	17,072	15,764
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,288	3,090
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 22, (2024 - 20).

	2025	2024
	Number	Number
Directors	2	2
Employees	18	18
	<u> </u>	<u> </u>
	20	20
	<u> </u>	<u> </u>

The Dingle Pub Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	182,396	240,668	3,223	426,287
Additions	82,038	19,969	-	102,007
At 30 June 2025	<u>264,434</u>	<u>260,637</u>	<u>3,223</u>	<u>528,294</u>
Depreciation				
At 1 July 2024	-	188,177	3,223	191,400
Charge for the financial year	-	17,072	-	17,072
At 30 June 2025	<u>-</u>	<u>205,249</u>	<u>3,223</u>	<u>208,472</u>
Net book value				
At 30 June 2025	<u>264,434</u>	<u>55,388</u>	<u>-</u>	<u>319,822</u>
At 30 June 2024	<u>182,396</u>	<u>52,491</u>	<u>-</u>	<u>234,887</u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	<u>23,200</u>	<u>22,800</u>

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Taxation	<u>1</u>	<u>-</u>

All debtors are due within one year.

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	17,774	18,262
Trade creditors	90,344	174,551
Taxation	78,176	113,655
Directors' current accounts (Note 12)	11,309	11,309
Accruals	13,346	12,144
	<u>210,949</u>	<u>329,921</u>

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

The Dingle Pub Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>25,696</u>	<u>40,635</u>
Loans		
Repayable in one year or less, or on demand	17,774	18,262
Repayable between one and two years	17,228	17,228
Repayable between two and five years	8,468	23,407
	<u>43,470</u>	<u>58,897</u>

11. Income Statement	2025	2024
	€	€
At 1 July 2024	1,138,632	700,039
(Loss)/profit for the financial year	(133,777)	438,593
At 30 June 2025	<u>1,004,855</u>	<u>1,138,632</u>

12. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	135,200	132,800
Pension contributions	710,419	13,230
	<u>845,619</u>	<u>146,030</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Susan Geaney	5,937	5,937
Thomas Geaney	5,372	5,372
	<u>11,309</u>	<u>11,309</u>

13. Related party transactions

The company paid rent of €33,240 to the directors of the company for the use of the property from which the company operates from. The directors have also given personal guarantees of €60,000 to Bank of Ireland on behalf of the company.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 March 2026.