Company Number: 652769

Dingle Lit Company Limited by Guarantee

Unaudited Financial Statements

for the financial year ended 30 June 2025

John B Sheehy & Co
Chartered Accountants
Waterside
Dingle
Co Kerry

Dingle Lit Company Limited by Guarantee
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Dingle Lit Company Limited by Guarantee
DIRECTORS AND OTHER INFORMATION

Directors	Sheila O' Reilly Siobhán Prendergast Deanna O'Connor Niall McDowell Irene Flannery
Company Secretary	Aoife O' Connor
Company Number	652769
Registered Office and Business Address	Carrigeen Ballyferriter West Tralee Co. Kerry
Accountants	John B Sheehy & Co Chartered Accountants Waterside Dingle Co Kerry
Bankers	Comhar Chreidmheasa Chorca Dhuibhne Teo Main Street, Dingle, Co. Kerry. AIB Bank Main Street Dingle Co. Kerry

Dingle Lit Company Limited by Guarantee

ACCOUNTANT'S REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Dingle Lit Company Limited by Guarantee for the financial year ended 30 June 2025

In accordance with the engagement letter dated 1 December 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 9 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
https://www.charteredaccountants.ie/Professional-Standards/Home

This report is made solely to the Board of Directors of Dingle Lit Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them 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 the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Dingle Lit Company Limited by Guarantee has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Dingle Lit Company Limited by Guarantee. You consider that Dingle Lit Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Dingle Lit Company Limited by Guarantee. For this reason, we have not verified the adequacy, 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.

JOHN B SHEEHY & CO
Chartered Accountants
Waterside
Dingle
Co Kerry

26 January 2026

Dingle Lit Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 30 June 2025

	Notes	2025 €	2024 €
Income		**82,651**	74,755
Expenditure		**(84,329)**	(72,133)
(Deficit)/surplus before tax		**(1,678)**	2,622
Tax on (deficit)/surplus		**-**	(328)
(Deficit)/surplus for the financial year	**8**	**(1,678)**	2,294

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's income and expenses all relate to continuing operations.

Approved by the board on 26 January 2026 and signed on its behalf by:

Siobhán Prendergast
Director

Irene Flannery
Director

Dingle Lit Company Limited by Guarantee
BALANCE SHEET
as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	-	6,800
Cash at bank and in hand		**33,106**	16,363
		33,106	23,163
Creditors: amounts falling due within one year	6	**(17,826)**	(6,205)
Net Current Assets		**15,280**	16,958
Total Assets less Current Liabilities		**15,280**	16,958
Reserves			
Income and expenditure account	8	**15,280**	16,958
Members' Funds		**15,280**	16,958

The financial statements have been prepared in accordance with the micro companies' regime.

We as Directors of Dingle Lit Company Limited by Guarantee, 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 members 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.

Approved by the board on 26 January 2026 and signed on its behalf by:

Siobhán Prendergast
Director

Irene Flannery
Director

Dingle Lit Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

Dingle Lit Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 652769. The registered office of the company is Carrigeen, Ballyferriter West, Tralee, Co. Kerry which is also the principal place of business of the company. 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 financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Income
Turnover comprises Ticket Sales, Workshop Sales, Sponsorship and Financial Support.

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:

Fixtures, fittings and equipment	-	12.5% 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.

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.

Taxation
Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).