

Registration number 609262

KEVIN RINEY LIMITED

Abridged Accounts

For the year ended 31st August 2025

KEVIN RINEY LIMITED

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KEVIN RINEY LIMITED

Directors and other information

Director	Kevin Riney
Secretary	Janette Riney
Company number	609262
Registered Office	Orion House 53 Main Street Rathfarnham Dublin 14
Accountants	John K Chambers & Co. 53 Main Street Rathfarnham Dublin 14
Business Address	Orion House 53 Main Street Rathfarnham Dublin 14
Bankers	Allied Irish Banks P.L.C. 45 Tower Road Clondalkin Dublin 22

KEVIN RINEY LIMITED

Extract from the Directors' report in accordance with section 329 of the Companies act 2014

Directors' and Secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/08/2025	31/08/2024
Kevin Riney	100	100
Company Secretary		
Janette Riney	0	0

The original report was approved by the board on 19/03/2026 and signed on its behalf by Kevin Riney and Janette Riney

Statement of director's responsibilities and declaration on unaudited financial Statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish Law generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimated that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statue comprising the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence, for reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8:

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 John K Chambers & Co all the company's accounting records and provided all the information, books or 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 year 31st August 2025

On behalf of the board

Kevin Riney

Janette Riney

Director

Secretary

19/03/2026

19/03/2026

KEVIN RINEY LIMITED

Abridged Balance Sheet as at 31st August 2025

	2025	2025	2024	2024
	€	€	€	€
<u>Fixed Assets</u>				
Equipment		487		608
<u>Current Assets</u>				
Debtors & Prepayments	4,879		6,299	
Bank Account	367		837	
Clients Bank Account	<u>60</u>		<u>36,008</u>	
	5,306		43,144	
<u>Current Liabilities</u>				
<u>(amounts due within 1 year)</u>				
Creditors	35,231			
Net Current Assets /(Liabilities)		<u>-29,925</u>	- <u>73,299</u>	<u>-30,155</u>
Net Assets/ (Liabilities)		<u>29,438</u>		<u>-29,547</u>
<u>Finance By</u>				
Issued Share Capital		100		100
Revenue Reserves		<u>-29,538</u>		<u>-29,647</u>
		<u>-29,438</u>		<u>-29,547</u>

KEVIN RINEY LIMITED

We the Director and Secretary of Kevin Riney 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 Relating to Financial Statements so far as they are applicable to the company
- (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 faire view of the assets, liabilities and Financial Statements so far 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 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.

On behalf of the board

Signature: _____

Kevin Riney
Director

Date: 19/03/2026

Signature: _____

Janette Riney
Secretary

Date: 19/03/2026

KEVIN RINEY LIMITED
Notes to the abridged financial statements
For the year ended 31st August 2025

1 Statements of 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.

1.1 Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true fair view are those issued by the Financial Reporting Council

1.2 Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3 Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets. At rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, and as follows:

Motor Vehicle	12½%	Straight Line
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Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account.

1.4 Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads based on a normal level activity.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and all costs to be incurred in marketing, selling and distributing

KEVIN RINEY LIMITED
Notes to the abridged financial statements
For the year 31st August 2025

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1.5 Taxation and deferred taxation

The yearly charge for taxation is based on profit for the year and is calculated with reference to the tax rate applying at the Balance Sheet date.

2. Employees	<u>2025</u>	<u>2024</u>
Number of employees		
The average monthly numbers of employees (including the directors) during the year were	1	1

Employment Costs	<u>2025</u>	<u>2024</u>
Wages and Salaries (incl director)	<u>21,946</u>	<u>11,438</u>

KEVIN RINEY LIMITED
Notes to the abridged financial statements
For the year ended 31st August 2025

	<u>2025</u>	<u>2024</u>
3 Creditors (amounts due within 1 year)		
Clients Funds	60	36,008
Creditors & Accruals	18,213	14,838
Taxation	<u>16,958</u>	<u>22,453</u>
	<u>35,231</u>	<u>73,299</u>
4 Share Capital	<u>2025</u>	<u>2024</u>
Authorised equity		
1,000,000 Ordinary shares of €1 Euro	1,000,000	1,000,000
Issued Share Capital		
100 Ordinary shares of €1 Euro	<u>100</u>	<u>100</u>

5 Accounting periods

The current accounts are for a full year.

6 Approval of financial statements

The board of directors approved these financial statements for issue 19RD March 2026