

Registration Number 326577

Tim Dineen Limited
Abridged accounts
for the year ended 30/04/25

Tim Dineen Limited

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Tim Dineen Limited

Directors and other information

Directors	Tim Dineen Mary Dineen
Secretary	Mary Dineen
Company number	326577
Registered office	Gortgloss Scartaglen Co. Kerry
Accountants	Tadhg O Connor & Company Certified Public Accountants Coolnageragh Castleisland Co.Kerry
Business address	Gortgloss Scartaglen Co.Kerry
Bankers	Allied Irish Banks plc Main Street Castleisland Co.Kerry Allied Irish Bank plc Tralee Co. Kerry

Tim Dineen Limited

Statement of directors 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 and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

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.

The directors are responsible for keeping proper books of account 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 statute comprising 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 as set out on pages 3 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 Tadhg O Connor & Company , Certified Public Accountants , 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 ended 30th April 2025.

On behalf of the board

Tim Dineen
Director

Mary Dineen
Director

Date: 13th March 2026

Tim Dineen Limited

**Abridged balance sheet
as at 30/04/25**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	3		161,408		162,078
Current assets					
Stocks		5,750		1,500	
Debtors		415,393		338,170	
Cash at bank and in hand		596,819		574,738	
		1,017,962		914,408	
Creditors: amounts falling due within one year	4	(136,261)		(164,980)	
Net current assets			881,701		749,428
Total assets less current liabilities			1,043,109		911,506
Net assets			1,043,109		911,506
Capital and reserves					
Called up share capital	5		200		200
Profit and loss account			1,042,909		911,306
Equity shareholders' funds			1,043,109		911,506

We as directors of Tim Dineen Limited, state that

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act to-
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial instruments statements so far as they are applicable to this company
- (e) the company has relied on the specified exemption contained in S.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on 13/03/26 and signed on its behalf by

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The notes on pages 5 to 8 form an integral part of these financial statements.

Tim Dineen Limited

**Tim Dineen
Director**

**Mary Dineen
Director**

The notes on pages 5 to 8 form an integral part of these financial statements.

Tim Dineen Limited

Notes to the abridged financial statements for the year ended 30/04/25

1. Statement 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 Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

1.3. Tangible fixed assets and depreciation

Tangible fixed 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 fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	15% Reducing balance
Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	20% Reducing Balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

Tim Dineen Limited

**Notes to the abridged financial statements
for the year ended 30/04/25**

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1.5. Leasing and hire purchase commitments

Leases are classified as finance leases whenever the terms of the leases transfer substantially all the risks and rewards of ownership to the company. Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets at their fair value and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to product constant periodic rates of charge on the net obligations outstanding in each period.

1.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Directors and secretary and their interests

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

	Ordinary shares	
	30/04/25	01/05/24
Tim Dineen	50	50
Mary Dineen	50	50
Company Secretary		
Mary Dineen	50	50

There were no changes in shareholdings between 30/04/25 and the date of signing the financial statements.

Tim Dineen Limited

**Notes to the abridged financial statements
for the year ended 30/04/25**

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3. Fixed assets	Intangible assets €	Tangible fixed assets €	Total €
Cost			
At 01/05/24	535,052	580,024	1,115,076
Additions	-	38,035	38,035
At 30/04/25	<u>535,052</u>	<u>618,059</u>	<u>1,153,111</u>
Depreciation Provision for diminution in value			
At 01/05/24	535,052	417,946	952,998
Charge for year	-	38,705	38,705
At 30/04/25	<u>535,052</u>	<u>456,651</u>	<u>991,703</u>
Net book values			
At 30/04/25	<u>-</u>	<u>161,408</u>	<u>161,408</u>
At 30/04/24	<u>-</u>	<u>162,078</u>	<u>162,078</u>
 4. Creditors: amounts falling due within one year		2025	2024
		€	€
<i>Loans & other borrowings</i>			
Net obligations under finance leases and hire purchase contracts		85,704	107,854
<i>Other creditors</i>			
Trade creditors		20,865	22,330
Directors' accounts		2,063	1,391
Other creditors		(1,597)	2,225
Accruals and deferred income		4,000	4,000
<i>Taxation creditors</i>			
Corporation tax		18,289	12,560
PAYE/PRSI		6,937	6,846
VAT		-	7,774
		<u>136,261</u>	<u>164,980</u>

Tim Dineen Limited

**Notes to the abridged financial statements
for the year ended 30/04/25**

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5. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of 2 each	200,000	200,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of 2 each	200	200
	<u> </u>	<u> </u>

7. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

8. Approval of financial statements

The board of directors approved these financial statements for issue on 13 March 2026.