

Company Number: 741350

Tipperkevin Holdings Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Tipperkevin Holdings Limited

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Tipperkevin Holdings 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 Ardagh Horan Connolly Accountants 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."

Signed on behalf of the board

Siobhan Murphy
Director

19 March 2026

Seamus Murphy
Director

19 March 2026

Tipperkevin Holdings Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	19,150	19,150
Tangible assets	6	592,660	615,589
Fixed Assets		611,810	634,739
Current Assets			
Debtors	7	1,538	15,173
Cash and cash equivalents		157,097	76,487
		158,635	91,660
Creditors: amounts falling due within one year	8	(85,865)	(18,834)
Net Current Assets		72,770	72,826
Total Assets less Current Liabilities		684,580	707,565
Capital and Reserves			
Called up share capital presented as equity		684,580	684,580
Retained earnings		-	22,985
Equity attributable to owners of the company		684,580	707,565

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 Tipperkevin Holdings 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 19 March 2026 and signed on its behalf by:

Siobhan Murphy
 Director

Seamus Murphy
 Director

Tipperkevin Holdings Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	-	-	-
Profit for the financial year	-	22,985	22,985
Net proceeds of equity Ordinary share issue	684,580	-	684,580
At 30 June 2024	684,580	22,985	707,565
Profit for the financial year	-	36,152	36,152
Dividends payable	-	(59,137)	(59,137)
At 30 June 2025	684,580	-	684,580

Tipperkevin Holdings Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Tipperkevin Holdings Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 741350. The registered office of the company is The Dragon Inn Limited, Main Street, Tallaght, Dublin 24. The principal activity of the company is the ownership of the property that includes The Speaker Connolly public house located in Firhouse, Dublin 24. 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 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 income received the company, exclusive of value added tax.

Intangible assets

Intangible assets are valued at cost.

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	-	2% Straight line
Plant and machinery	-	12.5% Straight line
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 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.

Tipperkevin Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	22,929	24,841
	<u> </u>	<u> </u>

4. Employees

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

5. Intangible assets

	€	Total €
Cost		
At 1 July 2024	19,150	19,150
	<u> </u>	<u> </u>
At 30 June 2025	19,150	19,150
	<u> </u>	<u> </u>
Net book value		
At 30 June 2025	19,150	19,150
	<u> </u>	<u> </u>
At 30 June 2024	19,150	19,150
	<u> </u>	<u> </u>

6. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 July 2024	544,042	14,907	81,481	640,430
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	544,042	14,907	81,481	640,430
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 July 2024	11,788	2,019	11,034	24,841
Charge for the financial year	10,881	1,863	10,185	22,929
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	22,669	3,882	21,219	47,770
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 June 2025	521,373	11,025	60,262	592,660
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	532,254	12,888	70,447	615,589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. Debtors

	2025	2024
	€	€
Trade debtors	1,538	13,800
Other debtors	-	1,373
	<u> </u>	<u> </u>
	1,538	15,173
	<u> </u>	<u> </u>

Tipperkevin Holdings Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		3,973	-
Taxation		6,330	12,019
Other creditors		13,675	-
Accruals		61,887	6,815
		<u>85,865</u>	<u>18,834</u>

9. Income Statement		Profit	2025	2024
		account	€	€
		€		
At 1 July 2024	22,985	22,985		-
Profit for the financial year	36,152	36,152		22,985
Dividends payable	(59,137)	(59,137)		-
		<u>-</u>	<u>-</u>	<u>22,985</u>
At 30 June 2025		<u>-</u>	<u>-</u>	<u>22,985</u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

11. Parent company

The company regards The Dragon Inn Limited as its parent company.

12. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 March 2026.