

Company Number: 652769

**Dingle Lit Company Limited by Guarantee
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025**

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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
		<u>33,106</u>	<u>23,163</u>
Creditors: amounts falling due within one year	6	<u>(17,826)</u>	<u>(6,205)</u>
Net Current Assets		<u>15,280</u>	<u>16,958</u>
Total Assets less Current Liabilities		<u>15,280</u>	<u>16,958</u>
Reserves			
Income and expenditure account	8	15,280	16,958
Members' Funds		<u>15,280</u>	<u>16,958</u>

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,

(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 micro companies' regime.

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 ABRIDGED 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
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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).

Dingle Lit Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

4. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	907	907
At 30 June 2025	907	907
Depreciation		
At 1 July 2024	907	907
At 30 June 2025	907	907
Net book value		
At 30 June 2025	-	-

5. Debtors

	2025 €	2024 €
Other debtors	-	6,800

At 30/06/2025 there was no monies due to the company. In the prior year 30/06/2024 Debtors comprises of monies receivable from Ealain na Gaeltachta as at 30th June 2024 of €2,000 for the 2022 festival and €4,800 for the 2023 festival and this total due of €6,800 was received after the year ended 30th June 2024.

6. Creditors

Amounts falling due within one year	2025 €	2024 €
Payments received on account	15,291	2,990
Trade creditors	1,654	1,760
Taxation	-	328
Accruals	881	1,127
	17,826	6,205

Payments Received on Account

Foras na Gaeilge had made payments totalling €4,000 in the year ended 30/06/2025 that were for the 2025 festival, so this €4,000 has being included as an advance payment towards costs incurred after the year end.

Ealion na Gaeltachta had made payments of €2,500 in the year ended 30/06/2025 that were for the 2025 festival, so this €2,500 has being included as an advance payment towards costs incurred after the year end.

Irish American Partnership has made a payment of €2,249 in the year ended 30/06/2025 that was for the 2025 festival, so this €2,249 has being included in advance payments.

Friends of the Festival - €1,087 euro has being paid in advance towards the costs of the next two festivals and will be included as income of €500 for 2025 and €587 for 2026.

Short Story Submission payments of €2,145 had been received at 30/06/2025 for the 2025 festival and have been carried as payments on account at 30/06/2025.

Donations of €3,310 had been received at 30/06/2025 for the 2025 festival and have been carried as payments on account at 30/06/2025.

7. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

Dingle Lit Company Limited by Guarantee

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Income and expenditure account

	2025 €	2024 €
At 1 July 2024	16,958	14,664
(Deficit)/surplus for the financial year	(1,678)	2,294
At 30 June 2025	15,280	16,958

9. Capital commitments

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

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 January 2026.