

**Registration number 214366**

**T. & B. Engineering Limited**

**Abridged accounts**

**for the year ended 30th April 2025**

# **T. & B. Engineering Limited**

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**T. & B. Engineering Limited**

**Directors and other information**

Directors	Tony Brennan Noreen Brennan
Secretary	Tony Brennan
Company number	214366
Registered office	Lemgare Clontibret Co. Monaghan
Accountants	O'Doherty Agnew & Co. Ltd Chartered accountants & aiti registered tax advisers (cta) 19 North Road Monaghan
Business address	Mullaghduff Annyalla Co. Monaghan
Bankers	Allied Irish Bank Main Street Castleblayney

**T. & B. Engineering 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:

	<b>Ordinary shares</b>	
	<b>30/04/25</b>	<b>30/04/24</b>
Tony Brennan	50	50
Noreen Brennan	50	50
<b>Company secretary</b>		
Tony Brennan	-	-

The original report was approved by the board on 8 December 2025 and signed on its behalf by Tony Brennan and Noreen Brennan.

## T. & B. Engineering 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 Financial Reporting Council 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. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates 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 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 4 to 9 :

- 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 O'Doherty Agnew & Co. Ltd, Tax Agents, 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



**Tony Brennan**  
Director

**Noreen Brennan**  
Director



**Date: 8th December 2025**

**T. & B. Engineering Limited**

**Abridged balance sheet  
as at 30 April 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		109,386		124,561
<b>Current assets</b>					
Stocks		193,071		61,739	
Debtors		65,222		4,500	
Cash at bank and in hand		282,996		363,768	
		541,289		430,007	
<b>Creditors: amounts falling due within one year</b>		(140,286)		(61,001)	
<b>Net current assets</b>			401,003		369,006
<b>Total assets less current liabilities</b>			510,389		493,567
<b>Net assets</b>			510,389		493,567
<b>Capital and reserves</b>					
Called up share capital			127		127
Profit and loss account			510,262		493,440
<b>Equity shareholders' funds</b>			510,389		493,567

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors state that:

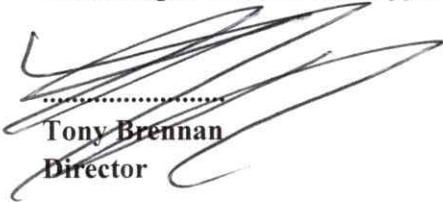
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.


**The notes on pages 6 to 9 form an integral part of these financial statements.**

**T. & B. Engineering Limited**

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 8 December 2025 and signed on its behalf by

  
.....  
**Tony Brennan**  
**Director**

  
.....  
**Noreen Brennan**  
**Director**

**The notes on pages 6 to 9 form an integral part of these financial statements.**

**T. & B. Engineering Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

**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 are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) .

**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, as follows:

Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line

**1.4. Stock and work in progress**

**1.5. Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

**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.

**T. & B. Engineering Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**2. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
Manual	3	2
Administration	2	1
	5	3
	5	3

**Employment costs**

Wages and salaries

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
	90,759	51,941
	90,759	51,941
	90,759	51,941

**3. Directors' remuneration**

Remuneration and other benefits

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
	31,200	25,950
	31,200	25,950
	31,200	25,950

**T. & B. Engineering Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**4. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 May 2024	340,943	340,943
Additions	5,428	5,428
Disposals	(3,986)	(3,986)
At 30 April 2025	<u>342,385</u>	<u>342,385</u>
<b>Depreciation</b>		
At 1 May 2024	216,382	216,382
On disposals	(3,000)	(3,000)
Charge for year	19,617	19,617
At 30 April 2025	<u>232,999</u>	<u>232,999</u>
<b>Net book values</b>		
At 30 April 2025	<u><u>109,386</u></u>	<u><u>109,386</u></u>

	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 May 2023	337,497	337,497
Additions	3,446	3,446
At 30 April 2024	<u>340,943</u>	<u>340,943</u>
<b>Depreciation</b>		
At 1 May 2023	205,432	205,432
Charge for year	10,950	10,950
At 30 April 2024	<u>216,382</u>	<u>216,382</u>
<b>Net book values</b>		
At 30 April 2024	<u><u>124,561</u></u>	<u><u>124,561</u></u>

**T. & B. Engineering Limited**  
**Notes to the abridged financial statements**  
**for the year ended 30 April 2025**

..... continued

**5. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
99,979 Ordinary shares of €1.27 each	126,973	126,973
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of €1.27 each	127	127
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1.27 each	127	127

**6. Accounting periods**

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

**7. Approval of financial statements**

The board of directors approved these financial statements for issue on 8 December 2025.

**Tony Brennan - Director**



**Noreen Brennan - Director**



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