

Company Number: 74743

TOBBEROE ENGINEERING LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

TOBBEROE ENGINEERING LIMITED

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TOBBEROE ENGINEERING LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Margaret Conlisk Padraig Conlisk
Company Secretary	Margaret Conlisk
Company Number	74743
Registered Office	Tobberoe, Kilconly, Tuam, Co. Galway.
Business Address	Tobberoe, Kilconly Tuam Co. Galway.
Accountants	Deacy Gilligan Ltd Reporting Accountants Block 1 Galway Financial Services Centre Galway
Bankers	Bank of Ireland, Eyre Square Galway

TOBBEROE ENGINEERING LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 Reconciliation of Shareholders' Funds 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 Deacy Gilligan Ltd, (Reporting Accountants), 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 April 2025."

Signed on behalf of the board



Margaret Conlisk
Director

Date: 10/03/2026



Pdraig Conlisk
Director

Date: 10/03/2026

**TOBBEROE ENGINEERING LIMITED
REPORTING ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of TOBBEROE ENGINEERING LIMITED
for the financial year ended 30 April 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of TOBBEROE ENGINEERING LIMITED, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that TOBBEROE ENGINEERING LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of TOBBEROE ENGINEERING LIMITED. You consider that TOBBEROE ENGINEERING LIMITED is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of TOBBEROE ENGINEERING LIMITED. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



DEACY GILLIGAN LTD
Reporting Accountants
Block 1
Galway Financial Services Centre
Galway

Date: 10/03/2026

TOBBEROE ENGINEERING LIMITED

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	10,409	10,829
Current Assets			
Stocks	6	109	472
Debtors	7	12,649	27,034
Cash and cash equivalents		16,486	-
		29,244	27,506
Creditors: amounts falling due within one year	8	(143,095)	(146,033)
Net Current Liabilities		(113,851)	(118,527)
Total Assets less Current Liabilities		(103,442)	(107,698)
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		(103,445)	(107,701)
Shareholders' Deficit		(103,442)	(107,698)

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 TOBBEROE ENGINEERING 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 10/03/2026 and signed on its behalf by:


 Margaret Conlisk
 Director


 Pdraig Conlisk
 Director

TOBBEROE ENGINEERING LIMITED
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	<u>3</u>	<u>(115,074)</u>	<u>(115,071)</u>
Profit for the financial year	-	7,373	7,373
At 30 April 2024	<u>3</u>	<u>(107,701)</u>	<u>(107,698)</u>
Profit for the financial year	-	4,256	4,256
At 30 April 2025	<u><u>3</u></u>	<u><u>(103,445)</u></u>	<u><u>(103,442)</u></u>

TOBBEROE ENGINEERING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

TOBBEROE ENGINEERING LIMITED is a company limited by shares incorporated in Ireland. The registered office of the company is Tobberoe,, Kilconly,, Tuam,, Co. Galway.. The principal activity of the company continued to be the manufacture of boilers. There have been no significant changes in those activities during the year. The directors note the decrease in turnover and will make every effort to improve profitability in the coming year. The directors have no plans to change the activities and operations of the company in the foreseeable future. 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 year ended 30 April 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 represents the total sales value, excluding value added tax, of sales made during the year.

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:

Workshop	-	2% Straight line
Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	20% Straight Line
Motor vehicles	-	20% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. In the case of finished goods and works in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

TOBBEROE ENGINEERING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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.

Employee benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation and deferred 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.

No provision has been made for a deferred tax asset at this point due to the uncertainty of the value of future revenues.

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	420	439
	<u> </u>	<u> </u>

4. Employees

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

5. Tangible assets

	Workshop	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	21,965	3,732	37,708	23,142	86,547
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	21,965	3,732	37,708	23,142	86,547
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation					
At 1 May 2024	11,136	3,732	37,708	23,142	75,718
Charge for the financial year	420	-	-	-	420
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	11,556	3,732	37,708	23,142	76,138
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value					
At 30 April 2025	10,409	-	-	-	10,409
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	10,829	-	-	-	10,829
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	109	472
	<u> </u>	<u> </u>

There are no material differences between the replacement cost of stock and the balance sheet amounts.

TOBBEROE ENGINEERING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Debtors	2025	2024
	€	€
Trade debtors	12,649	26,819
Taxation	-	215
	<u>12,649</u>	<u>27,034</u>

All debtors fall due within one year.

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	2,866
Trade creditors	2,220	2,292
Directors' current accounts (Note 10)	139,070	139,070
Accruals	1,805	1,805
	<u>143,095</u>	<u>146,033</u>

9. Profit and loss account

	2025	2024
	€	€
At 1 May 2024	(107,701)	(115,074)
Profit for the financial year	4,256	7,373
	<u>(103,445)</u>	<u>(107,701)</u>

10. Directors' remuneration and transactions

Key management includes the Board of Directors. The compensation paid or payable to key management for employee services is shown above.

The following amounts are repayable to the directors:

	2025	2024
	€	€
Margaret Conlisk	94,070	94,070
Padraig Conlisk	45,000	45,000
	<u>139,070</u>	<u>139,070</u>

11. Controlling interest

The company is ultimately controlled by its director Margaret Conlisk.

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 10/03/2026.