

Company Number: 605210

**Pat Tobin Technical Services Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Pat Tobin Technical Services Ltd**  
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# **Pat Tobin Technical Services Ltd**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 May 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

**Signed on behalf of the board**

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**Pat Tobin**  
**Director**

**14 January 2026**

**Pat Tobin Technical Services Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	5	2,372	2,372
<b>Current Assets</b>			
Debtors	6	8,197	8,197
Cash and cash equivalents		31	31
		8,228	8,228
<b>Creditors: amounts falling due within one year</b>	7	<b>(3,018)</b>	<b>(2,465)</b>
<b>Net Current Assets</b>		<b>5,210</b>	<b>5,763</b>
<b>Total Assets less Current Liabilities</b>		<b>7,582</b>	<b>8,135</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	9	1	1
Retained earnings	10	7,581	8,134
<b>Equity attributable to owners of the company</b>		<b>7,582</b>	<b>8,135</b>

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.

I as Director of Pat Tobin Technical Services Ltd, 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) I 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 14 January 2026 and signed on its behalf by:**

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**Pat Tobin**  
**Director**

# Pat Tobin Technical Services Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Pat Tobin Technical Services Ltd is a company limited by shares incorporated in Ireland.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 May 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.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	12.50%
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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 profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### Ordinary share capital

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

### 3. Operating loss

	2025	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of property, plant and equipment	-	1,188
	<u>          </u>	<u>          </u>

### 4. Employees

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

**Pat Tobin Technical Services Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**5. Property, plant and equipment**

	Motor vehicles	Total
	€	€
<b>Cost</b>		
At 1 June 2024	9,500	9,500
At 31 May 2025	9,500	9,500
<b>Depreciation</b>		
At 1 June 2024	7,128	7,128
At 31 May 2025	7,128	7,128
<b>Net book value</b>		
At 31 May 2025	<b>2,372</b>	<b>2,372</b>
At 31 May 2024	2,372	2,372

**6. Debtors**

	2025	2024
	€	€
Other debtors	1	1
Director's current account	<b>8,196</b>	8,196
	<b>8,197</b>	8,197

**7. Creditors**

	2025	2024
	€	€
Taxation	<b>2,034</b>	2,034
Accruals	<b>984</b>	431
	<b>3,018</b>	2,465

**8. Taxation**

	2025	2024
	€	€
<b>Creditors:</b>		
Corporation tax	<b>2,034</b>	2,034

**9. Share capital**

	2025	2024
	€	€
<b>Description</b>		
	<b>Number of shares</b>	<b>Value of units</b>
<b>Allotted, called up and fully paid</b>		
Ordinary Shares	1	€1.00 each
	<b>1</b>	<b>1</b>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/05/25	01/06/24
Pat Tobin	Ordinary Shares	<b>1</b>	1

**Pat Tobin Technical Services Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**10. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 June 2024	<b>8,134</b>	10,283
Loss for the financial year	<b>(553)</b>	(2,149)
At 31 May 2025	<b>7,581</b>	8,134

**11. Events After the End of the Reporting Period**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 14 January 2026.