

Registration number 366649

Tibohine Enterprises Ltd
Abridged accounts
for the year ended 31 December 2025

Tibohine Enterprises Ltd

Financial Statements for the year ended 31 December 2025

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Tibohine Enterprises Ltd

Financial Statements for the year ended 31 December 2025

Directors and other information

Directors	Kevin Flynn Lucy Flynn
Company number	366649
Accountants	Bernard J. Morahan & Co Chartered Accountants Ballinagare Castlerea Co. Roscommon
Business address	Ballinful Tibohine Castlerea Co Roscommon
Bankers	ACC Bank Main Street Roscommon Bank of Ireland Ballaghaderreen
Solicitors	O' Dowd Solicitors Bridge Street Boyle Co. Roscommon

Tibohine Enterprises Ltd

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Directors' Responsibilities Statement

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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act

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
- 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.
- 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 the financial statements and directors report comply with the Companies Act 2014 and enable them to ensure that the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

The directors are are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Kevin Flynn
Director

Lucy Flynn
Director

Date:

Tibohine Enterprises Ltd

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**Accountants' report on the unaudited financial statements to the directors of
Tibohine Enterprises Ltd**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, 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 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's 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 the Institute of Chartered Accountants in Ireland and have complied with the Code of Ethics for Members published by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial statement year ended 31 December 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared financial statements which give a true and fair view of the assets, liabilities and position of the company at the end of its financial year and of its profit and loss for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

Bernard J. Morahan & Co
Chartered Accountants
Ballinagare
Castlerea
Co. Roscommon

Date:

Tibohine Enterprises Ltd

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	Notes	2025		2024	
		€	€	€	€
Current assets					
Debtors		100		100	
Cash at bank and in hand		-		-	
		100		100	
Net current assets			100		100
Total assets less current liabilities			100		100
			100		100
Net assets			100		100
Capital and reserves			100		100
Called up share capital	4		100		100
Equity shareholders' funds			100		100
			100		100

We as directors of Tibohine Enterprises 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 s.358 are satisfied,
- (c) the shareholders of the company have been served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements 14 relating to Financial Statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 Statement have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board

Kevin Flynn
Director

Lucy Flynn
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

Tibohine Enterprises Ltd

Financial Statements for the year ended 31 December 2025

Notes to the abridged financial statements

1. Statement of accounting policies

Tibohine Enterprises Ltd is a limited liability company incorporated in the Republic of Ireland (Registration Number 366649). The Registered Office is Ballinful, Tibohine, Castlerea. The principal activity of the company are house construction and development.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

1.1. Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the the Financial Reporting Council and the Companies Act 2014.

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	31/12/25	01/01/25	31/12/25	01/01/25
Kevin Flynn	-	-	-	-
Lucy Flynn	-	-	-	-

3. Transactions with directors

There were no related party transactions with the directors during the period.

4. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

5. Accounting Periods

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

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Notes to the abridged financial statements

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6. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by

Kevin Flynn
Director

Lucy Flynn
Director