

Company registration number: 773809

TM WELDING SERVICES LIMITED

Unaudited abridged financial statements

for the financial period ended 31 December 2025

TM WELDING SERVICES LIMITED

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TM WELDING SERVICES LIMITED

**Balance sheet
As at 31 December 2025**

	31/12/25
	€
Fixed assets	750
Current assets	12,861
Creditors: amounts falling due within one year	(2,297)
Net current assets	10,564
Total assets less current liabilities	11,314
Accruals and deferred income	(1,500)
Net assets	9,814
Capital and reserves	9,814

I, as director of TM WELDING SERVICES 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 23 February 2026 and signed by:

TIMOTHY MURRAY
Director

TM WELDING SERVICES LIMITED

Notes to the abridged financial statements Financial period ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in IRELAND. The address of the registered office is ARANJUEZ,, KILLAHORA SOUTH,, GLOUNTHAUNE,, CORK.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

TM WELDING SERVICES LIMITED

Notes to the abridged financial statements (continued)
Financial period ended 31 December 2025

4. Appropriations of profit and loss account

	31/12/25
	€
At the start of the financial period	-
Profit for the financial period	9,714
At the end of the financial period	<u>9,714</u>