

Patrick J. Tobin and Company Nominees Limited

Directors' report and unaudited financial
statements

Year ended 30 June 2025

Registered number: 676421

Patrick J. Tobin and Company Nominees Limited

Directors' report and unaudited financial statements

<i>Contents</i>	<i>Page</i>
Directors and other information	1
Directors' report	2
Statement of directors' responsibilities in respect of the directors' report and unaudited financial statements	3
Profit and loss account	4
Balance sheet	5
Statement of changes in equity	6
Notes to the unaudited financial statements	7 - 8

Patrick J. Tobin and Company Nominees Limited

Directors and other information

Directors	Ciaran McGovern Eamon Connaughton
Secretary	Eamon Connaughton
Registered office	Fairgreen House Fairgreen Road Galway
Auditor	KPMG Chartered Accountants Dockgate Dock Road Galway
Solicitors	Ronan Daly Jermyn LLP Aengus House Dock Street Galway
Company registration number	676421

Patrick J. Tobin and Company Nominees Limited

Directors' report

The directors present the directors' report and the unaudited financial statements for the year ended 30 June 2025.

Principal activities

The principal activity of the company is to hold shares in Patrick J. Tobin & Company Limited, in trust, on behalf of Ciaran Mc Govern, Eamon Connaughton, Damien Grehan, Michael Mc Donnell, Siobhan Tinnelly and Brian Carroll.

Results for the year

The results for the year are set out in the profit and loss account on page 4 and in the related notes. The company did not trade in the financial year. The assets, liabilities and financial position of the company are set out in the balance sheet on page 5.

Dividends

The directors do not recommend the payment of a dividend (2024: €Nil).

Directors, secretary and their interests

The names of the persons who were directors at any time during the year ended 30 June 2025 and, in the subsequent period to date, are set out below. Unless indicated otherwise they served as directors for the entire year:

- Ciaran McGovern
- Eamon Connaughton

The directors who held office at 30 June 2025 had no interests, other than those shown below (which are held in trust), in the shares of the company or other group companies:

Director	Name of company and description of shares	Number of shares	
		2025	2024
Ciaran McGovern	Patrick J. Tobin & Company Limited Ordinary shares of €1.30 each	187	187
Eamon Connaughton	Patrick J. Tobin & Company Limited Ordinary shares of €1.30 each	170	170

Political contributions

The company made no political contributions nor incurred any political expenditure during the year.

Accounting records

The directors believe that they have complied with the requirement of Sections 281 to 285 of the Companies Act 2014 with regard to maintaining adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the company are maintained at Fairgreen House, Fairgreen Road, Galway.

Post balance sheet events

There have been no significant post balance sheet events that affect the financial statements of the company.

On behalf of the board


Ciaran McGovern
Director


Eamon Connaughton
Director
1st December, 2025

Patrick J. Tobin and Company Nominees Limited

Statement of directors' responsibilities in respect of the directors' report and the unaudited financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, including Section 1A.

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 and of its profit or loss for that year.

In preparing the 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 applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements are prepared in accordance with the applicable accounting framework and comply with the provisions of the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board



Ciaran McGovern
Director



Eamon Connaughton
Director

17th December, 2025

Patrick J. Tobin and Company Nominees Limited

Profit and loss account

for the year ended 30 June 2025

The company did not trade during the financial year or the preceding financial period, and as a result, received no income and incurred no expenditure. Consequently, during these periods the company made neither a profit nor a loss.

The company incurred no items of other comprehensive income in the current financial year or the preceding financial period. Accordingly, a separate statement of other comprehensive income has not been presented.

Patrick J. Tobin and Company Nominees Limited

Balance sheet

as at 30 June 2025

	Note	2025 €	2024 €
Current assets			
Debtors	5	2	2
		<hr/>	<hr/>
Net assets		2	2
		<hr/>	<hr/>
Capital and reserves			
Called up share capital presented as equity		2	2
Profit and loss account		-	-
		<hr/>	<hr/>
Shareholders' equity		2	2
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

We, as directors of Patrick J. Tobin and Company Nominees Limited, state that:

- the company is availing itself of the audit exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in S.365(2) are satisfied;
- 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- we hereby certify that we have relied on the specific exemption contained in S.365 of the Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

On behalf of the board


Ciaran McGovern
Director


Eamon Connaughton
Director

Patrick J. Tobin and Company Nominees Limited

Statement of changes in equity *for the year ended 30 June 2025*

	Called up share capital €	Profit and loss account €	Total equity €
Balance at 30 June 2023	2	-	2
Total comprehensive income Result for the financial year	-	-	-
	<hr/>	<hr/>	<hr/>
Balance at 30 June 2024	2	-	2
Total comprehensive income Result for the financial year	-	-	-
	<hr/>	<hr/>	<hr/>
Balance at 30 June 2025	2	-	2
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Patrick J. Tobin and Company Nominees Limited

Notes

to the unaudited financial statements

1 General information

Patrick J. Tobin and Company Nominees Limited ("the company") is a private company limited by shares and incorporated, registered and domiciled in Ireland. The address of its registered office is Fairgreen House, Fairgreen Road, Galway and its company registration number is 676421.

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 unaudited financial statements.

Statement of compliance

The unaudited financial statements of the company have been prepared in accordance with the provisions of Section 1A *Small Entities* of Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland ("*FRS 102*"). There have been no material departures from that Standard. The functional currency of the company and the presentation currency of these unaudited financial statements is Euro.

Basis of preparation

The unaudited financial statements are prepared on the historical cost basis.

Going concern

The unaudited financial statements have been prepared on a going concern basis. No material uncertainty exists which may cast significant doubt on the company's ability to continue as a going concern.

Basic financial instruments

Trade and other debtors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

Taxation

Tax on the profit or loss for the year comprises current. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement or its related notes.

Patrick J. Tobin and Company Nominees Limited

Notes (continued)

2 Significant accounting policies (continued)

Related party transactions

The company discloses transactions with related parties which comprise directors, directors of the holding company, and non-wholly owned subsidiaries within the same group. It does not disclose transactions with members of the same group that are wholly owned.

3 Directors' remuneration	2025 €	2024 €
Remuneration	-	-

4 Employees

The company had no employees during the current or prior year.

5 Debtors: all falling due within one year	2025 €	2024 €
Unpaid share capital	2	2

6 Related party transactions

The company has availed of the exemption available under Section 33 *Related Party Disclosures* of FRS 102 from disclosing transactions entered into between members of the group, where the company as a party to the transaction is a wholly owned member.

7 Post balance sheet events

There have been no significant events since the end of the financial year which affect the financial statements of the company.

8 Approval of unaudited financial statements

The unaudited financial statements were approved and authorised for issue by the board of directors on 1st December, 2025.