

Company registration number 91902 (Republic of Ireland)

**TUDOR ENGINEERS LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

# TUDOR ENGINEERS LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	John Le Gear Maryrose Le Gear
<b>Secretary</b>	Maryrose Le Gear
<b>Company number</b>	91902
<b>Registered office</b>	2 Parkway House Western Parkway Business Park Ballymount Drive Dublin 12
<b>Accountants</b>	PKF Brenson Lawlor Limited Alexandra House 3 Ballsbridge Park Merrion Road Ballsbridge Dublin 4 D04 C7H2
<b>Bankers</b>	Ulster Bank Ulster Bank Group Centre George's Quay Dublin 2 D02 VR98  Allied Irish Bank Bankcentre Branch Ballsbridge Dublin 4
<b>Solicitors</b>	Partners at Law 8 Adelaide Street Dun Laoighraire Co. Dublin

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# TUDOR ENGINEERS LIMITED

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# TUDOR ENGINEERS LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT

### FOR THE YEAR ENDED 28 FEBRUARY 2025

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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 (Generally accepted Accounting Practice in Ireland) 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 that 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 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.

On behalf of the board

John Le Gear  
**Director**

Maryrose Le Gear  
**Director**

22 November 2025

# TUDOR ENGINEERS LIMITED

## BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	28 February 2025	29 February 2024
		€	€
<b>Current assets</b>			
Debtors	3	23,203	38,111
Cash at bank and in hand		-	1,503
		<u>23,203</u>	<u>39,614</u>
<b>Creditors: amounts falling due within one year</b>	4	-	(16,411)
		<u>23,203</u>	<u>23,203</u>
<b>Net current assets</b>		<u>23,203</u>	<u>23,203</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	5	21,332	21,332
Profit and loss reserves		1,871	1,871
		<u>23,203</u>	<u>23,203</u>
<b>Total equity</b>		<u>23,203</u>	<u>23,203</u>

We, as directors of Tudor Engineers Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 22 November 2025 and are signed on its behalf by:

John Le Gear  
Director

Maryrose Le Gear  
Director

# TUDOR ENGINEERS LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 28 FEBRUARY 2025

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	Share capital	Profit and loss reserves	Total
	€	€	€
<b>Balance at 1 March 2023</b>	21,332	1,871	23,203
<b>Year ended 29 February 2024:</b>			
Profit and total comprehensive income	-	-	-
	<u>21,332</u>	<u>1,871</u>	<u>23,203</u>
<b>Balance at 29 February 2024</b>	21,332	1,871	23,203
<b>Year ended 28 February 2025:</b>			
Profit and total comprehensive income	-	-	-
	<u>21,332</u>	<u>1,871</u>	<u>23,203</u>
<b>Balance at 28 February 2025</b>	<u>21,332</u>	<u>1,871</u>	<u>23,203</u>

# TUDOR ENGINEERS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 28 FEBRUARY 2025

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#### 1 Accounting policies

##### **Company information**

Tudor Engineers Limited is a company limited by shares incorporated in Ireland. The registered number of the company is 91902. The registered office of the company is 2 Parkway House, Western Parkway Business Centre, Ballymount Drive, Dublin 12 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Taxation

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

# TUDOR ENGINEERS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	-	-

### 3 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Amounts owed by group undertakings	23,203	38,111

### 4 Creditors: amounts falling due within one year

	2025 €	2024 €
VAT	-	16,411

### 5 Share capital

	2025 Number	2024 Number	2025 €	2024 €
Ordinary share capital Authorised equity Issued and fully paid of 0c each	-	-	21,332	21,332

### 6 Events after the reporting date

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

### 7 Ultimate controlling party

The company regards Yalti Holdings Limited as its parent company.

The ultimate controlling party is John Le Gear.

Name	Company	Class of shares	Number held at 28/02/25	Number held at 29/02/24
John Le Gear	Yalti Holdings Limited	Ordinary Shares	2	2
Maryrose Le Gear	Yalti Holdings Limited	Ordinary Shares	2	2

# TUDOR ENGINEERS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 28 FEBRUARY 2025*

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### **8 Approval of financial statements**

The directors approved the financial statements on 22 November 2025.