

Overall Certificate

For Financial Statements

Section 347 (2)(b), Companies Act 2014

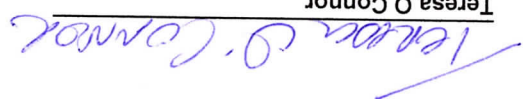
Company Name: Thomas O'Connor & Son Joinery Limited

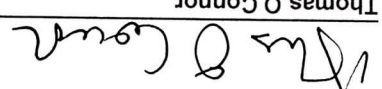
Company Number: 293056

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).


Teresa O'Connor
Director


Thomas O'Connor
Secretary

21 January 2026

Thomas O'Connor & Son Joinery Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Company Number: 293056

Thomas O'Connor & Son Joinery Limited
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Thomas O'Connor & Son Joinery Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 Irish Generally Accepted Accounting Practice (accounting standards 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 the financial year and otherwise comply with the Companies Act 2014.

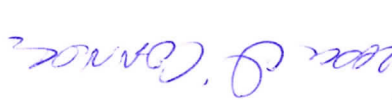
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 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.

Signed on behalf of the board


Thomas O'Connor
Director


Teresa O'Connor
Director

21 January 2026

Thomas O'Connor & Son Joinery Limited
BALANCE SHEET
as at 31 December 2025

Notes	2025	2024
Fixed Assets	1,671	1,671
Tangible assets		
Current Assets	10,847	10,847
Debtors		
4		
Creditors: amounts falling due within one year	(102,526)	(102,526)
5		
Net Current Liabilities	(91,679)	(91,679)
Total Assets less Current Liabilities	(90,008)	(90,008)
Capital and Reserves	3	3
Called up share capital presented as equity		
6		
Retained earnings	(90,011)	(90,011)
Shareholders' Deficit	(90,008)	(90,008)

We as Directors of Thomas O'Connor & Son Joinery Limited, state that -
(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;


(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 21 January 2026 and signed on its behalf by:


Thomas O'Connor
Director


Teresa O'Connor
Director

Thomas O'Connor & Son Joinery Limited NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. Summary of Significant Accounting Policies

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Cash flow statement
The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Tangible assets and depreciation
Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	15% Straight line

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.

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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

2. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

Thomas O'Connor & Son Joinery Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

3. Tangible assets

	€	€	€
Cost			
At 1 January 2025	37,453	34,145	3,308
At 31 December 2025	37,453	34,145	3,308
Depreciation			
At 1 January 2025	35,782	34,144	1,638
At 31 December 2025	35,782	34,144	1,638
Net book value			
At 31 December 2025	1,671	1	1,670
At 31 December 2024	1,671	1	1,670

4. Debtors

	€	€
Debtors		
Trade debtors	2,463	2,463
Other debtors	8,384	8,384
	<u>10,847</u>	<u>10,847</u>
	2025	2024

5. Creditors
Amounts falling due within one year

	€	€
Trade creditors	27,648	27,648
Taxation	21,198	21,198
Directors' current accounts (Note 8)	43,876	43,876
Accruals	9,804	9,804
	<u>102,526</u>	<u>102,526</u>
	2025	2024

6. Profit and loss account

	€	€
At 1 January 2025	(90,011)	(90,011)
At 31 December 2025	(90,011)	(90,011)
	2025	2024

7. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

8. Directors' transactions

9. Post-Balance Sheet Events

The company has not traded post year end.

Thomas O'Connor & Son Joinery Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.

continued