

Overall Certificate

For Financial Statements

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

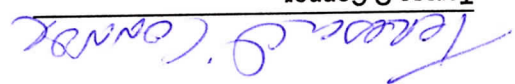
Company Name: Thomas O Connor & Son (Installations) Limited

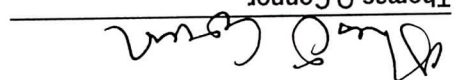
Company Number: 301730

Financial Year: 1 September 2024 to 31 August 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 (Installations) Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Company Number: 301730

Thomas O Connor & Son (Installations) Limited
CONTENTS

Page	
3	Directors' Responsibilities Statement
4	Balance Sheet
5 - 8	Notes to the Financial Statements

Thomas O Connor & Son (Installations) Limited DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 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 (Installations) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 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.

Turnover
Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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:

Plant and machinery	-	20% Straight line
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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.

Stocks
Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in-first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition.

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.

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.

Operating profit

Operating profit is stated after charging:

2025	2024
€	€
120	120
	120

Thomas O Connor & Son (Installations) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

2025	2024
Number	Number
2	2

4. Tax on profit

2025	2024
€	€
1,277	-

(a) Analysis of charge in the financial year

Current tax: Corporation tax at 12.50% (Note 4 (b))

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland (2024 - 12.50%). The differences are explained below:

2025	2024
€	€
16,683	31,603
Profit taxable at 12.50%	Profit before tax
	multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50%
2,085	-
Effects of:	
6	-
Depreciation in excess of capital allowances for period	
(814)	-
Utilisation of tax losses	
1,277	-
Current tax charge for the financial year (Note 4 (a))	

5.

Tangible assets

At 1 September 2024	At 31 August 2025
Cost	Cost
600	600
At 1 September 2024	At 31 August 2025
Depreciation	Depreciation
240	240
At 1 September 2024	At 31 August 2025
Charge for the financial year	Charge for the financial year
120	120
360	360
At 31 August 2024	At 31 August 2025
Net book value	Net book value
240	240
At 31 August 2025	At 31 August 2025
Plant and machinery	Total
€	€
600	600
240	240
360	360

Thomas O Connor & Son (Installations) Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
 for the financial year ended 31 August 2025

continued

13. Related party transactions

The following amounts are due to other connected parties:

2025	2024
€ 100	€ 100

14. Post-Balance Sheet Events

No events have impacted on the operating and financial performance of the company.

15. Approval of financial statements

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