



**Company Number: 652968**

**TC Fire Engineering Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# TC Fire Engineering Limited

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**TC Fire Engineering Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Tony Crilly
<b>Company Secretary</b>	Thomas Crilly
<b>Company Number</b>	652968
<b>Registered Office and Business Address</b>	No 3. Boffin House Tamonbarry Roscommon Ireland
<b>Accountants</b>	O’Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants 22 Bridge Street Ringsend Dublin 4

# TC Fire Engineering Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 Director's 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

### Signed on behalf of the board

**Tony Crilly**  
Director

**12 March 2026**

**TC Fire Engineering Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of TC Fire Engineering Limited**  
**for the financial year ended 30 June 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 6 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of TC Fire Engineering Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that TC Fire Engineering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of TC Fire Engineering Limited. You consider that TC Fire Engineering Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of TC Fire Engineering Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**O'GORMAN BRANNIGAN PURTILL & CO. UNLIMITED CO.**  
Chartered Accountants  
22 Bridge Street  
Ringsend  
Dublin 4

**12 March 2026**

# TC Fire Engineering Limited

## BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	1,107	1,999
<b>Current Assets</b>			
Debtors	6	54,271	15,862
Cash and cash equivalents		86,405	90,098
		140,676	105,960
<b>Creditors: amounts falling due within one year</b>	7	(10,423)	(10,774)
<b>Net Current Assets</b>		130,253	95,186
<b>Total Assets less Current Liabilities</b>		131,360	97,185
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	8	131,260	97,085
<b>Shareholders' Funds</b>		131,360	97,185

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of TC Fire Engineering 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 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) 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 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,

(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 and the small companies' regime.

**Approved by the board on 12 March 2026 and signed on its behalf by:**

**Tony Crilly**  
Director

**TC Fire Engineering Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 30 June 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 July 2023</b>	100	78,453	78,553
Profit for the financial year	-	18,632	18,632
<b>At 30 June 2024</b>	100	97,085	97,185
Profit for the financial year	-	34,175	34,175
<b>At 30 June 2025</b>	<b>100</b>	<b>131,260</b>	<b>131,360</b>

# TC Fire Engineering Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

TC Fire Engineering Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 652968. The registered office of the company is No 3. Boffin House, Tamonbarry, Roscommon, Ireland which is also the principal place of business of the company. The principal activity of the company during year was the provision of fire safety engineering and all other ancillary activities. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by 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 and Section 1A of FRS 102.

#### 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:

Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 20% 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.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**TC Fire Engineering Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

**Employee benefits**

The company provides a range of benefits to employees, including paid holiday arrangements.

## (i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**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.

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>892</b>	2,744
	<u>          </u>	<u>          </u>

**4. Employees**

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

**5. Tangible assets**

	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 July 2024	5,218	8,496	13,714
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	5,218	8,496	13,714
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 July 2024	3,219	8,496	11,715
Charge for the financial year	892	-	892
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2025	4,111	8,496	12,607
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 30 June 2025	<b>1,107</b>	-	<b>1,107</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2024	1,999	-	1,999
	<u>          </u>	<u>          </u>	<u>          </u>

<b>6. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>34,810</b>	10,517
Other debtors	<b>100</b>	100
Director's current account	<b>19,150</b>	5,245
Taxation	<b>211</b>	-
	<u>          </u>	<u>          </u>
	<b>54,271</b>	15,862
	<u>          </u>	<u>          </u>

**TC Fire Engineering Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

<b>7. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>8,269</b>	8,586
Accruals	<b>2,154</b>	2,188
	<u><b>10,423</b></u>	<u>10,774</u>
<b>8. Profit and loss account</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At 1 July 2024	<b>97,085</b>	78,453
Profit for the financial year	<b>34,175</b>	18,632
At 30 June 2025	<u><b>131,260</b></u>	<u>97,085</u>
<b>9. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
<b>10. Director's remuneration</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Remuneration	<b>35,280</b>	35,716
	<u><b>35,280</b></u>	<u>35,716</u>
<b>11. Approval of financial statements</b>		
The financial statements were approved and authorised for issue by the board on 12 March 2026.		