

Registration number 390144

Tommie Finnegan Limited

Abridged accounts

for the year ended 31/08/25

Tommie Finnegan Limited

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Tommie Finnegan Limited

Directors and other information

Directors Tommie Finnegan
Kathleen Finnegan

Secretary Kathleen Finnegan

Company number 390144

Registered office Cools,
Headford,
Killarney,
Co. Kerry.

Tommie Finnegan Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

The directors are responsible for preparing the Annual 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 Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8 :

- The directors approve these financial statements and confirm 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 prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to , , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August 2025.

Tommie Finnegan Limited

On behalf of the board

**Tommie Finnegan
Director**

**Kathleen Finnegan
Director**

Date:

Tommie Finnegan Limited

**Abridged balance sheet
as at 31/08/25**

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3		817,914		460,396
Current assets					
Stocks		176,836		197,731	
Debtors		397,323		25,976	
Cash at bank and in hand		337,176		315,446	
		<u>911,335</u>		<u>539,153</u>	
Creditors: amounts falling due within one year	4	<u>(206,327)</u>		<u>(16,031)</u>	
Net current assets			<u>705,008</u>		<u>523,122</u>
Total assets less current liabilities			1,522,922		983,518
Creditors: amounts falling due after more than one year			(17,640)		(39,365)
			<u>1,505,282</u>		<u>944,153</u>
Net assets			<u>1,505,282</u>		<u>944,153</u>
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			1,505,280		944,151
Equity shareholders' funds			<u>1,505,282</u>		<u>944,153</u>

We, as directors of Tommie Finnegan 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 s.358 are satisfied.
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- (d) 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The notes on pages 6 to 8 form an integral part of these financial statements.

Tommie Finnegan Limited

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

On behalf of the board

Tommie Finnegan
Director

Kathleen Finnegan
Director

Tommie Finnegan Limited

Notes to the abridged financial statements for the year ended 31/08/25

1. Statement of accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act, 2014 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	Not Depreciated
Fixtures, fittings and equipment	-	Not Depreciated
Motor vehicles	-	Not Depreciated

1.5. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.6. Stock and work in progress

In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

1.7. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Tommie Finnegan Limited

**Notes to the abridged financial statements
for the year ended 31/08/25**

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1.8. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	31/08/25	01/09/24	31/08/25	01/09/24
Tommie Finnegan	-	-	-	-
Kathleen Finnegan	-	-	-	-

There were no changes in shareholdings between 31/08/25 and the date of signing the financial statements.

3. Fixed assets

	Tangible fixed assets €
Cost	
At 01/09/24	460,396
Additions	357,518
At 31/08/25	817,914
Net book values	
At 31/08/25	817,914
At 31/08/24	460,396

Tommie Finnegan Limited

**Notes to the abridged financial statements
for the year ended 31/08/25**

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4. Creditors: amounts falling due within one year	2025	2024
	€	€
<i>Other creditors</i>		
Trade creditors	178,588	43,704
Accruals and deferred income	2,500	2,500
<i>Taxation creditors</i>		
Corporation tax	20,956	(39,201)
PAYE/PRSI	4,283	9,028
	<u>206,327</u>	<u>16,031</u>
5. Share capital	2025	2024
	€	€

6. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

7. Approval of financial statements

The financial statements were approved by the Board on and signed on its behalf by

Tommie Finnegan
Director

Kathleen Finnegan
Director