

Registration number 308350

TUFF TOOLS (IRELAND) LIMITED

Abridged accounts

for the financial year ended 31 March 2025

TUFF TOOLS (IRELAND) LIMITED

Directors and other information

Directors	BARRY SCOTT KAREN SCOTT
Secretary	BARRY SCOTT
Company number	308350
Registered office	UNIT 1 PARK MOUNTAIN YOUGHAL CO. CORK
Accountants	KIERAN MURPHY CHARTERED ACCOUNTANT UNIT 1A MARKET SQUARE O' BRIEN STREET MALLOW CO. CORK
Business address	UNIT 1 PARK MOUNTAIN YOUGHAL CO CORK
Solicitors	ANNETTE O' SULLIVAN O' SULLIVAN & CO. SOLICITORS JOYCE HOUSE BARRACK SQUARE BALLINCOLLIG, CO. CORK.

TUFF TOOLS (IRELAND) LIMITED

**Directors' report
for the financial year ended 31 March 2025**

**Extract from Directors Report in accordance with section 329 of the Companies Act 2014
Directors and their interests in Shares of the Company**

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

	Ordinary shares	
	31/03/25	01/04/24
BARRY SCOTT	1	1
KAREN SCOTT	1	1

TUFF TOOLS (IRELAND) LIMITED

**Accountants' report on the unaudited financial statements to the directors of
TUFF TOOLS (IRELAND) LIMITED**

We have compiled the financial statements for the financial year ended 31 March 2025 set out on pages 3 to 9.

Respective responsibilities of directors and accountants

As described on page 2 the directors are responsible for ensuring that the company maintains proper books of account and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Acts 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Chapter 15 of Part 6 of the Companies Act 2014.

It is our responsibility to compile the financial statements of TUFF TOOLS (IRELAND) LIMITED from the accounting records, information and explanations supplied to us by the company.

Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit" - M14 - from the accounting records, information and explanations supplied to us by the company.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

PP KIERAN MURPHY
KIERAN MURPHY
CHARTERED ACCOUNTANT
UNIT 1A MARKET SQUARE
O' BRIEN STREET
MALLOW
CO. CORK

Date: 13 February 2026

TUFF TOOLS (IRELAND) LIMITED

**Abridged balance sheet
as at 31 March 2025**

		2025		2024	
Notes	€	€	€	€	€
Creditors: amounts falling due within one year	12	(19,909)		(19,889)	
Net current liabilities			(19,909)		(19,889)
Total assets less current liabilities			(19,909)		(19,889)
Deficiency of assets			(19,909)		(19,889)
Capital and reserves					
Called up share capital presented as equity	5		3		3
Profit and loss account	6		(19,912)		(19,892)
Shareholders' funds	7		(19,909)		(19,889)

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company and the abridged Financial Statements have been properly prepared .

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and 334(2) of the Companies Act 2014. As set out on page 2 the directors acknowledge the obligation of the company to keep proper books of account, prepare financial statements which give a true and fair view of the state of affairs of the company at the financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies Acts 2014 and all Regulations to be construed as one with those Acts.

On behalf of the board

BARRY SCOTT
Director

KAREN SCOTT
Director

13 February 2026

The notes on pages 4 to 9 form an integral part of these financial statements.

TUFF TOOLS (IRELAND) LIMITED

Notes to the abridged financial statements for the financial year ended 31 March 2025

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 financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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" issued by the Financial Reporting Council and promulgated by the institute of Chartered Accountants in Ireland.

1.2. General Information

The legal form of the company is that of limited company. The country of incorporation is Ireland. The address of the registered office and the business address is Unit 1 Park Mountain, Youghal, Co. Cork.

Statement of Compliance

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

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Employees

There were no employees during the year apart from the directors.

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

Management

	2025	2024
	2	2
	2	2

Employment costs

Directors Wages

	2025	2024
	€	€
	-	-
	-	-

3. Directors and their interests

As shown in the directors report.

TUFF TOOLS (IRELAND) LIMITED

**Notes to the abridged financial statements
for the financial year ended 31 March 2025**

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4. Transactions with directors

The following directors provided interest free loans to the company during the year. The movements on these directors current accounts are as follows:

	Amount owing		Maximum in year €
	2025 €	2024 €	
BARRY SCOTT	19,909	19,889	19,909

5. Called up share capital presented as equity

	2025 €	2024 €
Authorised equity		
100,000 Ordinary shares of €1.27 each	127,000	127,000
Allotted, called up and fully paid equity		
2 Ordinary shares of €1.27 each	3	3
Presented as follows:		
Called up share capital presented as equity	3	3
	3	3

6. Profit & Loss Account

	31 March 2025 €	31 March 2024 €
At the beginning of financial year	(19,892)	(19,872)
Profit/(Loss) for the financial year	(20)	(20)
At end of financial year	(19,912)	(19,892)

TUFF TOOLS (IRELAND) LIMITED

**Notes to the abridged financial statements
for the financial year ended 31 March 2025**

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7. Reconciliation of movements in shareholders' funds

	Share Capital	Profit and Loss Account	Total 2025
	€	€	€
At beginning of financial year	3	(19,892)	(19,889)
Profit/(Loss) for the financial year	-	(20)	(20)
At end of financial year	3	(19,912)	(19,909)

In respect of prior year

	Share Capital	Profit and Loss Account	Total
	€	€	€
At beginning of financial year	3	19,872	(19,869)
Profits for the financial year	-	(20)	(20)
At end of financial year	3	(19,892)	(19,889)

8. Related party transactions

Ultimate Controlling Party

Barry Scott and Karen Scott are considered to be the company's ultimate controlling parties as they hold 50% each (prior year: 50% each) of the ordinary share capital of the company.

Key management Personal compensation

The directors remuneration disclosed in note 2 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors remuneration and transactions notes 3 and 4.

9. Post balance sheet events

There are no material post balance sheet events.

10. Accounting Periods

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

TUFF TOOLS (IRELAND) LIMITED

**Notes to the abridged financial statements
for the financial year ended 31 March 2025**

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11. Approval of financial statements

The financial statements were approved by the Board on 13 February 2026 and signed on its behalf by

BARRY SCOTT
Director

KAREN SCOTT
Director