Registration number 605119

TOOR ESTATES LIMITED

Abridged accounts

for the year ended 30th June 2025

TOOR ESTATES LIMITED

Contents

TOOR ESTATES LIMITED

Directors and other information

Directors	TIMOTHY MARTIN TONIA MARTIN
Secretary	TONIA MARTIN
Company number	605119
Registered office	The Garden Flat 76 Leinster Road Rathmines Dublin 6
Accountants	MICHAEL S MARTIN & CO Accountants & buisness advisors 47 ST MICHAEL STREET TIPPERARY TOWN
Business address	The Garden Flat 76 Leinster Road Rathmines Dublin 6

TOOR ESTATES LIMITED

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

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

	-Ordinary shares	
	30/06/25	**30/06/24**
TIMOTHY MARTIN	100	100
TONIA MARTIN	-	-
Company secretary		
TONIA MARTIN	-	-

The original report was approved by the board on 30 June 2025 and signed on its behalf by TIMOTHY MARTIN and TONIA MARTIN.

Statement of directors responsibilities and declaration on 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year 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. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 6 to 13 :

- 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 been 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 MICHAEL S MARTIN & CO, all the company's accounting records and provided all the information, books or documents necessary for 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 30th June 2025.

On behalf of the board

TIMOTHY MARTIN	**TONIA MARTIN**	
Director	**Director**	**Date: 30th June 2025**

TOOR ESTATES LIMITED

Abridged balance sheet
as at 30 June 2025

		2025		2024	
	Notes	**€**	**€**	**€**	**€**
Fixed assets					
Tangible assets	**3**		867,323		871,681
Current assets					
Cash at bank and in hand		687		4,391	
		687		4,391	
Creditors: amounts falling due within one year		(558,942)		(568,140)	
Net current liabilities			(558,255)		(563,749)
Total assets less current liabilities			309,068		307,932
Creditors: amounts falling due after more than one year			(246,876)		(268,001)
Net assets			62,192		39,931
Capital and reserves					
Called up share capital			100		100
Profit and loss account			62,092		39,831
Equity shareholders' funds			62,192		39,931

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
(c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
(d) they 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 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 abridged accounts were approved by the Board on 30 June 2025 and signed on its behalf by

The notes on pages 8 to 13 form an integral part of these financial statements.

TOOR ESTATES LIMITED

....	**..................................**
TIMOTHY MARTIN	**TONIA MARTIN**
Director	**Director**

The notes on pages 8 to 13 form an integral part of these financial statements.

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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 unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

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

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Land and buildings - Not being depreciated

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

1.5. 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.

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2. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:	**2025 Number**	**2024 Number**

Employment costs

	2025 €	**2024 €**
Wages and salaries	6,000	6,000
Other pension costs	10,000	20,000
	16,000	26,000

2.1. Directors' remuneration

	2025 €	**2024 €**
Remuneration and other emoluments	6,000	6,000

3. Fixed assets

Tangible

	fixed assets €	Total €
Cost		
At 1 July 2024	871,681	871,681
At 30 June 2025	871,681	871,681
Depreciation		
At 1 July 2024	-	-
Charge for year	4,358	4,358
At 30 June 2025	4,358	4,358
Net book values		
At 30 June 2025	867,323	867,323
Cost		
At 30 June 2024	871,681	871,681
Net book values		
At 30 June 2024	871,681	871,681

4. Share capital

	2025 €	2024 €
Authorised equity		
1,000 Ordinary shares of €1 each	1,000	1,000
Allotted, called up and fully paid share capital		
100 Ordinary shares of €1 each	100	100
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	100	100

5. Accounting periods

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

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6. Approval of financial statements

The board of directors approved these financial statements for issue on 30 June 2025.