

Company registration number: 650361

Tompatton Services Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Tompatton Services Limited

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Incorporation and commencement of trading, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the law, the director has elected to prepare the financial statements in accordance with the Incorporation and commencement of trading and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless is 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 Incorporation and commencement of trading.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 to ensure that the financial statements and director's report comply with the Incorporation and commencement of trading. is 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.

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**Balance sheet
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	16,187		19,060	
			16,187		19,060
Current assets					
Debtors	6	4,500		24,710	
Cash at bank and in hand		14,066		874	
		18,566		25,584	
Creditors: amounts falling due within one year	7	(26,728)		(21,402)	
Net current (liabilities)/assets			(8,162)		4,182
Total assets less current liabilities			8,025		23,242
Creditors: amounts falling due after more than one year	8		-		(698)
Net assets			8,025		22,544
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			7,925		22,444
Shareholder funds			8,025		22,544

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

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Balance sheet (continued)

As at 30 June 2025

I, as director of Tompatton Services Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Incorporation and commencement of trading;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Incorporation and commencement of trading are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Incorporation and commencement of trading in accordance with section 334(2);
- I acknowledge the company's obligations under the Incorporation and commencement of trading, 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 Incorporation and commencement of trading relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Incorporation and commencement of trading; 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 of the Incorporation and commencement of trading.

These abridged financial statements were approved by the director of the company on 13 February 2026 and signed by:

Mr Ashley Patton
Director

Tompatton Services Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 1 Mulreany Terrace, Stranorlar, Co. Donegal.

The principal activity of the company is the provision of engineering services.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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Notes to the abridged financial statements (continued) Financial year ended 30 June 2025

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	124,700	92,750

The company did not have any employees other than the director during the period under review.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	22,444	19,459
(Loss)/profit for the financial year	(14,519)	2,985
At the end of the financial year	7,925	22,444

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**Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025**

5. Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2024	7,724	40,207	47,931
Additions	3,564	-	3,564
At 30 June 2025	<u>11,288</u>	<u>40,207</u>	<u>51,495</u>
Depreciation			
At 1 July 2024	3,741	25,130	28,871
Charge for the financial year	1,411	5,026	6,437
At 30 June 2025	<u>5,152</u>	<u>30,156</u>	<u>35,308</u>
Carrying amount			
At 30 June 2025	<u>6,136</u>	<u>10,051</u>	<u>16,187</u>
At 30 June 2024	<u>3,983</u>	<u>15,077</u>	<u>19,060</u>
 6. Debtors		2025	2024
		€	€
Trade debtors		4,500	24,710
 7. Creditors: amounts falling due within one year		2025	2024
		€	€
Amounts owed to credit institutions		839	2,345
Other creditors including tax and social insurance		24,214	17,557
Accruals		1,675	1,500
		<u>26,728</u>	<u>21,402</u>
 8. Creditors: amounts falling due after more than one year		2025	2024
		€	€
Amounts owed to credit institutions		-	698
 9. Accounting period			

The current accounts are for the year ended 30 June 2025. The comparative accounts are for the year ended 30 June 2024.

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 13 February 2026.