

**TOBINK LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**YEAR-END 31 DECEMBER 2025**

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**DIRECTORS AND OTHER INFORMATION**

**Board of Directors**

Kevin Tobin  
Shelagh Brady

**Secretary and Registered Office**

Kevin Tobin  
61 Adelaide Square  
Whitefriar Street  
Dublin D08 E449

**Accountant**

Conách Accountants  
13 College Courts  
Old Callan Road  
Kilkenny

**Company Registered Number**

464155

**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 Financial Reporting Council and published by Chartered Accountants 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. Under company law, the directors 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 31 December 2025 and of the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014. 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
- 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
- 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 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 and 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 as set out on pages 6 to 11:

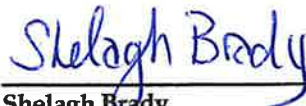
- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available 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 31 December 2025."

Signed on behalf of the Board



Kevin Tobin  
Director



Shelagh Brady  
Director

Date: 13/03/2026

## ABRIDGED BALANCE SHEET AT 31 DECEMBER 2025

	Note	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets		966	1,375
<b>Current Assets</b>			
Cash at bank and in hand		23,297	23,944
Debtors		7,425	7,920
<b>Creditors: Amounts falling due within one year</b>	1.	(16,776)	(27,321)
<b>Total assets less liabilities</b>		<u>14,912</u>	<u>5,918</u>
<b>Creditors: Amounts due after more than one year</b>		-	-
<b>Net assets</b>		<u>14,912</u>	<u>5,918</u>
<b>Capital and reserves</b>			
Called up share capital	2.	1	1
Retained earnings		14,911	5,917
<b>Total shareholders' funds</b>		<u>14,922</u>	<u>5,918</u>

The directors state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- 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 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



Kevin Tobin  
Director



Shelagh Brady  
Director

Date: 13/03/2026

**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.

**Basis of accounting**

The financial statements are prepared under historical cost convention and comply with the requirements of Irish statute comprising the Companies Acts 2014, and with the accounting standards generally accepted in Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements. The Company is a private limited company with a share capital.

**Cashflow statement**

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

**Turnover**

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

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. The charge for depreciation is calculated to write down cost to nil by equal annual instalments over their expected useful lives, which are as follows:

Office furniture	-	5 years
Hardware	-	5 years
Software	-	3 years

**Taxation**

The charge for taxation is based on the profit for the year. Deferred taxation is accounted for in respect of timing differences between the profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

**Pension**

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the Profit and Loss account in the year which they fall due.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS****1. Taxes and social welfare included in creditors**

	2025	2024
	€	€
PAYE / PRSI	82	1,521
VAT	3,629	4,086
	<u>3,629</u>	<u>4,086</u>

**2. Called Up Share Capital**

	2025	2024
	€	€
<b>Authorised</b>		
100,000 ordinary shares at €1 each	100,000	100,000
<b><u>Allocated, called up and fully paid</u></b>		
1 ordinary share at €1 each	1	1

**3. Interests of Directors and Secretary in Shares of the Company:**

The directors and secretary who held office at year-end had no interests, other than those shown below, in the shares of the Company.

Name of Director and Company Secretary	Ordinary shares	
	2025	2024
Kevin Tobin	€1	€1

**4. Directors Loans and Transactions****Loans to directors**

As permitted by the Companies Act 1990, the following loan was received from the following directors in order to enable them to carry out their duties as directors:

	Kevin Tobin
Balance at beginning of year	(13,774)
Net movement during the year	8,154
Balance at end of year	<u>(5,620)</u>

**5. Related party note**

There were no other related party transactions during 2025.

**6. Significant events during the year**

There were no significant events during the year.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

continued

**7. Post Balance Sheet events**

There were no significant events after year-end.