

Registration number 770100

Brick Top Construction Limited

Abridged accounts

for the year ended 31 August 2025

Brick Top Construction Limited

Contents

(Annexed to the 2026 Annual Return)

	Page
Directors and other information	1
Extract from Directors' report	2
Statement of Directors' Responsibilities	3
Balance Sheet	4
Notes to the abridged financial statements including Statement of Accounting Policies	5 - 8

Brick Top Construction Limited

Directors and other information

Directors	Christopher Keogh
Secretary	Saphinah Nandawula
Company number	770100
Registered office	10 Glasson, Lahinch Road, Ennis, Co.Clare
Accountants	Halpin & Associates Certified Public Accountants Lahinch Road Ennis Co. Clare

Brick Top Construction Limited

**Directors' report
for the year ended 31 August 2025**

The following information is an extract from the directors report as required by Section 352 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 31/08/25	Ordinary shares 30/04/24
Christopher Keogh	100	100

Brick Top Construction Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period . As per Section 289 of the Companies Act 2014 the directors shall not approve 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 the end of the financial year, and profit or loss, 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 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 and enable them to ensure that the financial statements and directors report comply with 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 4 to 7 :

- 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 Halpin & Associates , Certified Public Accountants 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.

On behalf of the board

Christopher Keogh

Director

Date : 13th January 2026

Saphinah Nandawula

Secretary

Date : 13th January 2026

Brick Top Construction Limited

Balance Sheet as at 31st August 2025

		2025	
	Notes	€	€
Fixed assets			
Tangible assets	3		51,078
Current assets			
Debtors		39,219	
Cash at bank and in hand		9,743	
		<u>48,962</u>	
Creditors: amounts falling due within one year	4	(16,848)	
Net current assets/(liabilities)			<u>32,114</u>
Creditors: amounts falling due after more than one year			-
Net assets/(liabilities)			<u>83,193</u>
Capital and reserves			
Called up share capital	5		100
Profit and loss account			83,093
Equity shareholders' funds			<u>83,193</u>

We the Directors state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

Christopher Keogh

Director

Date : 13th January 2026

Saphinah Nandawula

Secretary

Date : 13th January 2026

The notes on pages 5 to 7 form an integral part of these financial statements.

Brick Top Construction Limited

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

1. Accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

The functional currency of the financial statements is the euro.

1.2. 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	-	12.5% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.3. Revenue Recognition

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

2. Directors and their interests

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

	Ordinary shares	
	31/08/25	31/08/24
Christopher Keogh	100	100

Brick Top Construction Limited

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

..... continued

2.1. Directors' emoluments	2025
	€
Remuneration and other emoluments	44,795
	<u>44,795</u>

Directors Loans

	€
Opening balance	-
Advances from/to directors	-
	<u>-</u>
Closing balance	-
	<u>-</u>
Maximum amount outstanding to directors during the year	-
	<u>-</u>

There are no conditions attaching to these loans, the directors do not intend to call in these loans within the next twelve months.

3. Fixed assets	Tangible fixed assets
	€
Cost	
Additions	56,153
At 31 August 2025	<u>56,153</u>
Depreciation	
Charge for year	5,075
At 31 August 2025	<u>5,075</u>
Net book values	
At 31 August 2025	<u>51,078</u>

Brick Top Construction Limited

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

..... continued

4. Creditors: amounts falling due within one year	2025
	€
Directors' accounts	-
Corporation tax	11,870
PAYE/PRSI	4,978
	<u>16,848</u>

5. Share capital	2025
	€
Authorised equity	
1,000,000 Ordinary shares of €1 each	1,000,000
Allotted, called up and fully paid equity	
100 Ordinary shares of €1 each	100

6. Approval of financial statements

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

Christopher Keogh

Saphinah Nandawula

Director

Secretary