
TINTOP ROOFING & CLADDING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

TINTOP ROOFING & CLADDING LIMITED

COMPANY INFORMATION

Directors	James Brennan Louise Brennan
Company secretary	James Brennan
Registered number	745932
Registered office	Enagh West Virginia Cavan A82 TY29
Bankers	Bank of Ireland John St Kells Co.Meath

TINTOP ROOFING & CLADDING LIMITED

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TINTOP ROOFING & CLADDING LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 AUGUST 2025**

	2025	2024
	€	€
Fixed assets	33,741	37,287
Current assets	141,425	20,324
Creditors: amounts falling due within one year	(15,144)	(10,512)
Net current assets	126,281	9,812
Total assets less current liabilities	160,022	47,099
Net assets	160,022	47,099
Capital and reserves	160,022	47,099

Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	46,999	-
Other movement in the profit and loss account	112,923	46,999
	159,922	46,999

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of TinTop Roofing & Cladding Limited, 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 the conditions specified in section 358 are satisfied.

(c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(d) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

TINTOP ROOFING & CLADDING LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025**

Louise Brennan
Director

James Brennan
Director

Date: 4 March 2026

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. General information

These financial statements comprising the Balance Sheet and the related notes constitute the individual abridged financial statements of Tintop Roofing and Cladding Limited for the financial year ended 31 August 2025.

Tintop Roofing and Cladding Limited is a private company limited by shares, incorporated and registered in the Republic of Ireland (CRO number 745932). The registered office is Enagh West, Virginia, Co Cavan, which is also the principal place of business of the company.

Currency

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors continue to adopt the going concern basis of accounting in preparing these financial statements. The financial statements do not include any adjustments that would result from the company being unable to continue as a going concern.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	- 12.5%
Fixtures and fittings	- 20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

3. Related party transactions

Ultimate controlling party

At 31 August 2025, James Brennan and Louise Brennan are considered to be the ultimate controlling parties by virtue of their 100% control and ownership of the issued ordinary shares in the company.

Other related party transactions

At the period end the related party balance represents an amount due by Mr. James Brennan to the company of €48,077. This amount has been repaid in full since the year end.

4. Post balance sheet events

There have been no significant events affecting the company since the reporting date which require disclosure in the financial statements.

5. Approval of financial statements

The board of directors approved these financial statements for issue on 4 March 2026