

TOPTIER ACCOUNTING LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

**Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025**

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DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 31 August 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with the Companies Act 2014.

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 Section 1a of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the director must not approve the financial statements unless the director 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 Companies Act 2014.

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

- Select suitable accounting policies for the Company financial statements 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 the 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014 and enable the financial statements to be audited.


The director 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.

DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements and related notes:

- The director approves these financial statements and confirms 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 director confirms that they have made available to TopTier Accounting Limited, all the Company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the financial year ended 31/08/2025.

Approved and signed on:

Signed by:

BD39EDD66C38400...

Brendan O'Brien
Director

11 March 2026

BALANCE SHEET

for the financial year ended 31 August 2025


	Note	31.08.2025	31.08.2024
		€	€
Current assets			
Debtors	4	-	2,416
Cash at bank and in hand	5	1,958	49
		1,958	2,465
Creditors: amounts falling due within one year	6	(7,921)	(2,037)
Net current (liabilities)/assets		(5,963)	428
Total assets less current liabilities		(5,963)	428
Net (liabilities)/assets		(5,963)	428
Capital and reserves			
Called-up share capital	8	100	100
Profit and loss account		(6,063)	328
Total shareholder's (deficit)/funds		(5,963)	428

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

I, as director of TopTier Accounting Limited 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 the conditions specified in s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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 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; and 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.

The financial statements of TopTier Accounting Limited (registered number: 738276) were approved and authorised for issue by the director on 11 March 2026. They were signed on its behalf by:

Signed by:

 BD39EDD66C38400...

Brendan O'Brien
 Director

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 31 August 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 06 April 2023	-	-	-
Profit for the financial period	-	328	328
Total comprehensive income	-	328	328
Issue of share capital	100	-	100
At 31 August 2024	100	328	428
At 01 September 2024	100	328	428
Loss for the financial year	-	(6,391)	(6,391)
Total comprehensive loss	-	(6,391)	(6,391)
At 31 August 2025	100	(6,063)	(5,963)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial period, unless otherwise stated.

General information and basis of accounting

TopTier Accounting Limited (registered number 738276) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 20 Harcourt Street, Dublin 2, Ireland. The nature of the Company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of TopTier Accounting Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €5,963. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reporting period length

The financial statements are prepared for the year ended 31 August 2025. The comparative figures cover the period from 6 April 2023, the date of incorporation, to 31 August 2024 and, as a result, are not directly comparable with the figures for the current year.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 August 2025

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable. Where a contract has only been partially completed at the Balance Sheet date turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

Employee benefits***Short term benefits***

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Taxation***Current tax***

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 August 2025

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Ordinary share capital

The ordinary share capital of the Company is presented as equity.

2. Employees

	Year ended 31.08.2025	Period from 06.04.2023 to 31.08.2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including the director	1	1

3. Director's remuneration

	Year ended 31.08.2025	Period from 06.04.2023 to 31.08.2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	-	17,500

4. Debtors

	31.08.2025	31.08.2024
	€	€
Other debtors	-	2,416

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)

for the financial year ended 31 August 2025

5. Cash and cash equivalents

	31.08.2025	31.08.2024
	€	€
Cash at bank and in hand	1,958	49

6. Creditors: amounts falling due within one year

	31.08.2025	31.08.2024
	€	€
Amounts owed to director (note 9)	7,277	-
Taxation and social security	644	2,037
	<u>7,921</u>	<u>2,037</u>

8. Called-up share capital

	31.08.2025	31.08.2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary shares of €1.00 each	100	100

9. Related party transactions

Transactions with the entity's director (or members of its governing body)

Amounts owed to director

	31.08.2025	31.08.2024
	€	€
Brendan O'Brien	7,277	-

10. Events after the Balance Sheet date

There have been no significant events affecting the Company since the balance sheet date.