

Company registration number: 770734

Munster Tint Killarney Limited

Unaudited abridged financial statements

for the financial period ended 31 December 2025

Munster Tint Killarney Limited

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Munster Tint Killarney Limited

Directors and other information

Directors	Leonard Vance Ross Barrett
Secretary	Robin Sibanda
Company number	770734
Registered office	Shillelagh House Knockasarnett Killarney Co. Kerry V93 Y4E4
Business address	Shillelagh House Knockasarnett Killarney Co. Kerry V93 Y4E4
Accountants	John P Hartnett & Co Accounting & Bookkeeping Services An Teach Saoirse Ballywire Kilross Co Tipperary
Bankers	Revolut Ireland Branch 2 Dublin Landings North Dock Dublin 1 Allied Irish Bank 25 Main Street Killarney Co. Kerry

Munster Tint Killarney Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial period. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Munster Tint Killarney Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of Munster Tint Killarney Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Munster Tint Killarney Limited for the financial period ended 31 December 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Munster Tint Killarney Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**John P Hartnett & Co
Accounting & Bookkeeping Services
An Teach Saoirse
Ballywire
Kilross
Co Tipperary**

20 February 2026

Munster Tint Killarney Limited

**Balance sheet
As at 31 December 2025**

	31/12/25
	€
Fixed assets	5,789
Current assets	2,433
Creditors: amounts falling due within one year	(14,087)
Net current liabilities	(11,654)
Total assets less current liabilities	(5,865)
Net liabilities	(5,865)
Capital and reserves	(5,865)

We, as directors of Munster Tint Killarney 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 assets, liabilities and financial position of the company at the end of its financial period and of its profit or loss for such a financial period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 20 February 2026 and signed on behalf of the board by:

.....
Leonard Vance
Director

.....
Ross Barrett
Director

Munster Tint Killarney Limited

Notes to the abridged financial statements Financial period ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Shillelagh House, Knockasarnett, Killarney, Co. Kerry, V93 Y4E4.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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.

Tangible assets

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

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:

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.

Munster Tint Killarney Limited

Notes to the abridged financial statements (continued)
Financial period ended 31 December 2025

4. Appropriations of profit and loss account

	31/12/25
	€
At the start of the financial period	7,136
Loss for the financial period	(13,101)
At the end of the financial period	<u>(5,965)</u>