

Company Number: 340605

**Tin Can Enterprises Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Tin Can Enterprises Limited**  
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**Tin Can Enterprises Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Sam Roch-Perks Petra Roch-Perks
<b>Company Secretary</b>	Petra Roch-Perks
<b>Company Number</b>	340605
<b>Registered Office</b>	Woodbine Hill Youghal Co. Cork
<b>Accountants</b>	Thos Goodall & Son Chartered Certified Accountants Link House Boreenmanna Road Cork
<b>Bankers</b>	Bank of Ireland Dungarvan Co. Waterford

**Tin Can Enterprises Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting 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; and
- 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, 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. 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.

**Signed on behalf of the board**

**Sam Roch-Perks**  
Director

**23 December 2025**

**Petra Roch-Perks**  
Director

**23 December 2025**

**Tin Can Enterprises Limited**  
**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	259,508	280,914
Investments	6	262,432	262,432
<b>Fixed Assets</b>		<b>521,940</b>	<b>543,346</b>
<b>Current Assets</b>			
Stocks	7	40,000	40,000
Debtors	8	975,665	795,171
Cash and cash equivalents		44,164	28,361
		<b>1,059,829</b>	<b>863,532</b>
<b>Creditors: amounts falling due within one year</b>	9	<b>(2,085,774)</b>	<b>(1,901,927)</b>
<b>Net Current Liabilities</b>		<b>(1,025,945)</b>	<b>(1,038,395)</b>
<b>Total Assets less Current Liabilities</b>		<b>(504,005)</b>	<b>(495,049)</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		914	914
Retained earnings		(504,919)	(495,963)
<b>Equity attributable to owners of the company</b>		<b>(504,005)</b>	<b>(495,049)</b>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Tin Can Enterprises 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 359 are satisfied,
- (c) the shareholders 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 assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 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 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 section 353 Companies Act 2014 and the small companies' regime.

**Approved by the board on 23 December 2025 and signed on its behalf by:**

**Sam Roch-Perks**  
**Director**

**Petra Roch-Perks**  
**Director**

**Tin Can Enterprises Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 March 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 April 2023</b>	914	(402,501)	(401,587)
Loss for the financial year	-	(93,462)	(93,462)
<b>At 31 March 2024</b>	914	(495,963)	(495,049)
Loss for the financial year	-	(8,956)	(8,956)
<b>At 31 March 2025</b>	<b>914</b>	<b>(504,919)</b>	<b>(504,005)</b>

# Tin Can Enterprises Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Tin Can Enterprises Limited is a company limited by shares incorporated in Ireland.

### 2. Summary of Significant 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Turnover

Turnover represents the invoice value of sales (excluding vat) made during the year.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0%
Plant and machinery	-	12.5% Reducing balance.
Fixtures, fittings and equipment	-	20% straight line
Motor vehicles	-	20% straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### 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.

## Tin Can Enterprises Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 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.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

#### Ordinary share capital

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

<b>3. Operating loss</b>	<b>2025</b>	2024
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of tangible assets	<b>22,201</b>	27,214

#### 4. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2024 - 6).

#### 5. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 April 2024	194,454	47,523	38,715	90,474	371,166
Additions	-	-	795	-	795
At 31 March 2025	<u>194,454</u>	<u>47,523</u>	<u>39,510</u>	<u>90,474</u>	<u>371,961</u>
<b>Depreciation</b>					
At 1 April 2024	-	16,336	36,239	37,677	90,252
Charge for the financial year	-	3,898	704	17,599	22,201
At 31 March 2025	<u>-</u>	<u>20,234</u>	<u>36,943</u>	<u>55,276</u>	<u>112,453</u>
<b>Net book value</b>					
At 31 March 2025	<u><b>194,454</b></u>	<u><b>27,289</b></u>	<u><b>2,567</b></u>	<u><b>35,198</b></u>	<u><b>259,508</b></u>
At 31 March 2024	<u>194,454</u>	<u>31,187</u>	<u>2,476</u>	<u>52,797</u>	<u>280,914</u>

**Tin Can Enterprises Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**6. Investments**

	Subsidiary undertakings shares	Participating interests/ joint ventures shares	Other unlisted investments	Total
	€	€	€	€
<b>Investments</b>				
<b>Cost</b>				
At 31 March 2025	2	260,000	2,430	262,432
<b>Net book value</b>				
At 31 March 2025	<u>2</u>	<u>260,000</u>	<u>2,430</u>	<u>262,432</u>
At 31 March 2024	<u>2</u>	<u>260,000</u>	<u>2,430</u>	<u>262,432</u>

**6.1. Holdings in related undertakings**

The company holds 20% or more of the share capital of the following companies:

Name	Registered office / Principal place of business and address of Registered Office	Nature of business	Details of investment	Proportion held by company
<b>Subsidiary undertaking</b>				
Miss June Limited	Ireland	Non trading	Ordinary	80%
Sunnyside Films Limited	Ireland	Non trading	Ordinary	80%

**7. Stocks**

	2025 €	2024 €
Work in progress	<u>40,000</u>	<u>40,000</u>

The replacement cost of stock did not differ significantly from the figures shown.

**8. Debtors**

	2025 €	2024 €
Amounts owed by group undertakings	971,000	788,000
Taxation	4,193	6,526
Prepayments	472	645
	<u>975,665</u>	<u>795,171</u>

**9. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Amounts owed to group undertakings	1,941,452	1,746,698
Taxation	3,187	3,192
Directors' current accounts (Note 11)	120,155	128,867
Accruals	20,980	23,170
	<u>2,085,774</u>	<u>1,901,927</u>

**Tin Can Enterprises Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**10. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 April 2024	<b>(495,963)</b>	(402,501)
Loss for the financial year	<b>(8,956)</b>	(93,462)
At 31 March 2025	<b>(504,919)</b>	(495,963)

**11. Directors' remuneration and transactions**

	<b>2025</b>	2024
	€	€
Remuneration	<b>33,687</b>	34,334

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Sam Roch-Perks	<b>120,155</b>	128,867

**12. Related party transactions**

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

**13. Parent company**

The company regards Swirish International Limited as its parent company.

**14. Controlling interest**

Sam Roch-Perks is regarded as the ultimate controlling party by virtue of his shareholding in Swirish International Limited.

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 December 2025.