

Company registration number: 769723

CLARITY INVESTIGATIONS LIMITED

Unaudited abridged financial statements

for the financial year ended 31 July 2025

CLARITY INVESTIGATIONS LIMITED

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CLARITY INVESTIGATIONS 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.

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 the 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" 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 and then apply them consistently;
- make judgments 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.



Audrey Philpott
Director

CLARITY INVESTIGATIONS LIMITED

Accountants' Report to the board of directors on the Unaudited financial statements of Clarity Investigations Limited

I have compiled the financial statements which comprise the balance sheet and related notes of Clarity Investigations Limited for the financial year ended 31 July 2025.

Respective responsibilities of directors and accountants

As described on page 1 the company's directors are responsible for the financial statements. It is my responsibility to compile the financial statements of Clarity Investigations Limited from the accounting records, information and explanations supplied to me by the directors.

Scope of work

I 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 me by the directors.

I 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.

Aislinn Shanahan

9th February 2026

CLARITY INVESTIGATIONS LIMITED

**Balance sheet
As at 31 July 2025**

	Note	2025 €		€
Fixed assets				
Tangible assets	7	8,537		
		<u>8,537</u>		
Current assets				
Stocks	8	-		
Debtors	9	838		
Cash at bank and in hand		555		
		<u>1,393</u>		
Creditors: amounts falling due within one year	10	27,194		
		<u>27,194</u>		
Net current assets				(25,802)
Total assets less current liabilities				<u>(25,802)</u>
Creditors: amounts falling due after more than one year	11	-		
		<u>-</u>		
Net assets				<u>(17,265)</u>
Capital and reserves				100
Profit and loss account				<u>(17,365)</u>
Shareholders funds				<u>(17,265)</u>

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

The notes on pages 5 to 8 form part of these financial statements.

CLARITY INVESTIGATIONS LIMITED

**Balance sheet (continued) As at 31
July 2025**

I, as director of CLARITY INVESTIGATIONS 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholders 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); and
- I 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 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 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 09 February 2026 and signed on behalf of the board by:

Audrey Philpott
Director



The notes on pages 5 to 8 form part of these financial statements.

CLARITY INVESTIGATIONS LIMITED

Notes to the financial statements Financial year ended 31 July 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis profit. 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 services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

CLARITY INVESTIGATIONS LIMITED

Notes to the financial statements (continued) Financial year ended 31 July 2025

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: 12.5% Straight Line

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

CLARITY INVESTIGATIONS LIMITED

**Notes to the financial statements
(continued) Financial year ended 31 July
2025**

2.	Directors remuneration & Staff Costs		2025			
			€			
	The directors aggregate remuneration were as follows:		-			
	Staff costs were as follows:		-			
			<u> </u>			
3.	Appropriations of profit and loss account		2025			
			€			
	At the start of the financial year		-			
	(Loss)/profit for the financial year		(17,365)			
	At the end of the financial year		<u>(17,365)</u>			
4.	Tangible assets					
		Office Equipment	Surveillance Equipment	Computer Equipment	Motor vehicles	Total
		€	€	€	€	€
	Cost					
	At 1 August 2024	-	-	-	-	-
	Additions	5,469	4,081	207	-	9,757
	Disposals	-	-	-	-	-
	At 31 July 2025	<u>5,469</u>	<u>4,081</u>	<u>207</u>	<u>-</u>	<u>9,757</u>
	Depreciation					
	At 1 August 2024	-	-	-	-	-
	Charge for the period	684	510	26	-	1,220
	Disposals	-	-	-	-	-
	At 31 July 2025	<u>684</u>	<u>510</u>	<u>26</u>	<u>-</u>	<u>1,220</u>
	Carrying amount					
	At 31 July 2025	<u>4,785</u>	<u>3,571</u>	<u>181</u>	<u>-</u>	<u>8,537</u>
	At 31 July 2024	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5.	Stocks					
						2025
						€
	Work in progress					-
						<u> </u>

CLARITY INVESTIGATIONS LIMITED

**Notes to the financial statements
(continued) Financial year ended 31 July
2025**

6. Debtors

	2025	
	€	
Trade debtors	738	
Other debtors	100	
	838	
	838	

7. Creditors: amounts falling due within one year

	2025	
	€	
Amounts owed to credit institutions	-	
Trade creditors	-	
Other creditors including tax and social insurance	27,194	
	27,194	
	27,194	

Directors Control Account 1

	<u>DR</u>	<u>CR</u>
Opening balance	-	29,746
Advances	-	
Repayments	127	
Closing balance	29,619	

8. Creditors: amounts falling due after more than one year

	2025	
	€	
Amounts owed to credit institutions	-	
Other creditors including tax and social insurance	-	

9. Approval of financial statements

The board of directors approved these financial statements for issue on 09 February 2026.