

CLANCY COURT LIMITED

**Abridged Unaudited Financial Statements
For the financial period ended
30 June 2025**

Registered number 766251

CLANCY COURT LIMITED

ABRIDGED FINANCIAL STATEMENTS

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CLANCY COURT LIMITED

DIRECTORS AND OTHER INFORMATION AT DATE OF APPROVAL OF FINANCIAL STATEMENTS

Directors Shaun O'Halloran

Secretary Barry Roe

Registered office
16 Park Place
Grange Rath
Drogheda
Co. Meath

CLANCY COURT LIMITED

BALANCE SHEET AS AT 30 JUNE 2025

	2025	
	€	
Tangible fixed assets	<u>253,229</u>	<u> </u>
	<u>253,229</u>	<u> </u>
Current assets	0	
Creditors: amounts falling due within one year	<u>(256,852)</u>	<u> </u>
Net current liabilities	<u>(256,852)</u>	<u> </u>
Total assets less current liabilities	(3,623)	
Accruals and deferred income	<u>(0)</u>	<u> </u>
Net liabilities	<u>(3,623)</u>	<u> </u>
Capital and reserves	<u>(3,623)</u>	<u> </u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

I, as Director of Clancy Court Limited, state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the director acknowledges the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

CLANCY COURT LIMITED

BALANCE SHEET AS AT 30 JUNE 2025 (continued)

In preparing these abridged financial statements, the director has relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Shaun O'Halloran

Shaun O'Halloran

11 February 2026

Director

CLANCY COURT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

1. General Information

Clancy Court Limited is a private company limited by shares, incorporated in the Republic of Ireland under Part 2 of the Companies Act 2014 (registered number 766251). The registered office is 16 Park Place, Grange Rath, Drogheda, Co. Meath.

The principal activity of the company is the holding of residential investment property for rental purposes. The company had not commenced rental activity during the financial period.

The financial statements have been presented in Euro (€).

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention.

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 *The Financial Reporting Standard applicable to the Micro-entities Regime* issued by the Financial Reporting Council.

The company qualifies as a micro company for the financial period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Cost includes purchase price, stamp duty, legal fees and other directly attributable costs necessary to bring the asset to the condition necessary for its intended use.

Depreciation

Depreciation is provided on freehold buildings on a straight-line basis over 50 years. Freehold land is not depreciated.

Turnover

Turnover will comprise rental income from residential property. No turnover was generated during the financial period.

Taxation

The charge for taxation is based on the result of the financial period. Deferred taxation is not recognised.

CLANCY COURT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

Financial Instruments

Financial assets and financial liabilities are recognised at transaction price.

Borrowings are initially recorded at the amount received and subsequently measured at the transaction price less repayments.

3. Appropriation of Profit and Loss Account

	2025	
	€	
Profit brought forward at the beginning of the financial year	-	
Profit/(Loss) for the financial year	(3,723)	
Dividends paid	-	
Dividends liable to be paid	-	
Profit/(Loss) carried forward at the end of the financial year	(3,723)	

4. Creditors

	2025
	€
Amount due to parent undertaking	256,852

The balance represents an interest-free loan advanced by the parent company to fund the acquisition of the investment property. The loan is unsecured and repayable on demand.