

Registration number 68087

G.A. Claffey Limited

Abridged accounts

for the year ended 30th June 2025

G.A. Claffey Limited

Contents

	Page
Directors and other information	1
Extract from the Directors' report in accordance with section 329 of the Companies Act 2014	2
Statement of directors' responsibilities	3
Abridged balance sheet	4 - 5
Notes to the abridged financial statements Including statement of accounting policies	6 - 9

G.A. Claffey Limited

Directors and other information

Directors	Patricia Claffey Morgan Claffey
Secretary	Patricia Claffey
Company number	68087
Registered office	Portumna Bridge Portland Lorrha Nenagh Co. Tipperary
Accountants	Moorview Accountancy Practice Ltd Chartered accountant & registered auditor Moorview House Lorrha Nenagh Co. Tipperary.
Business address	Portumna Bridge Portland Lorrha Nenagh Co. Tipperary
Bankers	Bank of Ireland Main Street Portumna Co. Galway.

G.A. Claffey Limited

Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/06/25	30/06/24
Patricia Claffey	-	-
Morgan Claffey	13	13
Company secretary		
Patricia Claffey	-	-

The original report was approved by the board on 23 March 2026 and signed on its behalf by Patricia Claffey and Morgan Claffey.

G.A. Claffey Limited

Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 9 :

- The directors approve these financial statements and confirm 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 directors confirm that they have made available to Moorview Accountancy Practice Ltd, Chartered Accountant & Registered Auditor, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30th June 2025.

On behalf of the board

PATRICIA CLAFFEY

Patricia Claffey
Director

MORGAN CLAFFEY

Morgan Claffey
Director

Date: 23rd March 2026

G.A. Claffey Limited

**Abridged balance sheet
as at 30 June 2025**

	Notes	2025	
		€	€
Fixed assets			
Tangible assets	4		502,606
Current assets			
Stocks		172,173	
Debtors		235,195	
Cash at bank and in hand		234,353	
		<u>641,721</u>	
Creditors: amounts falling due within one year		<u>(301,578)</u>	
Net current assets			<u>340,143</u>
Total assets less current liabilities			842,749
Creditors: amounts falling due after more than one year			<u>(424,833)</u>
Net assets			<u><u>417,916</u></u>
Capital and reserves			
Called up share capital			13
Profit and loss account			<u>417,903</u>
Equity shareholders' funds			<u><u>417,916</u></u>

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 notes on pages 6 to 9 form an integral part of these financial statements.

G.A. Claffey Limited

The financial statements have been prepared in accordance with Part 6 of the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The abridged accounts were approved by the Board on 23 March 2026 and signed on its behalf by

PATRICIA CLAFFEY

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Patricia Claffey

Director

MORGAN CLAFFEY

.....

Morgan Claffey

Director

The notes on pages 6 to 9 form an integral part of these financial statements.

G.A. Claffey Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

..... continued

1.6. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025
Director	2
Employee	9
	<u>11</u>

Employment costs

2025
€

Wages and salaries	226,357
	<u>226,357</u>

3. Directors' remuneration

	2025
	€
Remuneration and other benefits	<u>26,197</u>

G.A. Claffey Limited
Notes to the abridged financial statements
for the year ended 30 June 2025

..... continued

5. Share capital

	2025
	€
Authorised	
1,000,000 Ordinary shares of €1 each	1,000,000
	<u> </u>
Allotted, called up and fully paid	
13 Ordinary shares of €1 each	13
- Ordinary B shares of €0 each	-
	<u> </u>
	<u> </u>
Allotted and called up share capital	
Amounts presented in equity	
13 Ordinary shares of €1 each	13
	<u> </u>
	<u> </u>

6. Accounting periods

The current accounts are for a full year.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 23 March 2026.