

Registration number 375872

Cleaboy Business Park Management
Abridged accounts
for the year ended 31st December 2024

Cleaboy Business Park Management

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Cleaboy Business Park Management

Directors and other information

Directors	Catherine Magill Noel Johnston
Secretary	Catherine Magill
Company number	375872
Registered office	1 Maritana Gate Canada Street Waterford X91 AY63
Auditors	J.P O'Donohoe & Co Waterside Chambers Waterside Waterford
Business address	1 Maritana Gate Canada Street Waterford X91 AY63
Bankers	AIB Bank Ardkeen Dunmore Road Waterford

Cleaboy Business Park Management

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

Members' 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	
	31/12/24	31/12/23
Catherine Magill	-	500
Noel Johnston	-	-
Sean Johnston	-	500
Company secretary		
Catherine Magill	-	-

The original report was approved by the board on 26 November 2025 and signed on its behalf by Noel Johnston and Catherine Magill.

Cleaboy Business Park Management

Statement of directors responsibilities for the shareholders' financial statements

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 confirm that they have complied with the above requirements in preparing the financial statements.

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.

On behalf of the board

Noel Johnston
Director

Catherine Magill
Director

Date: 26th November 2025

**Independent auditors' special report to the directors of
Cleaboy Business Park Management
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2024 on pages 8 to 10, which the directors of Cleaboy Business Park Management propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

Other information

The abridged financial statements have been prepared from the financial statements to be laid before the Annual General Meeting, in respect of which our audit report, as detailed on pages to of these financial statements, was modified.

On 26 November 2025 we reported, as auditors of Cleaboy Business Park Management, to the members on the company's financial statements for the year ended 31 December 2024 to be laid before the Annual General Meeting and our report is reproduced on pages to of these financial statements.

**Independent auditors' special report to the directors of
Cleaboy Business Park Management
pursuant to section 356 of the Companies Act 2014**

..... continued



**for and on behalf of
J.P O'Donohoe & Co**

**Waterside Chambers
Waterside**

Date: 26 November 2025

Waterford

We have audited the financial statements of Cleaboy Business Park Management for the year ended 31 December 2024 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.



**for and on behalf of
J.P O'Donohoe & Co**

**Waterside Chambers
Waterside
Waterford**

..... continued

This is certified a true copy.

On behalf of the board

Noel Johnston
Director

Catherine Magill
Company secretary

26th November 2025

Cleaboy Business Park Management

**Abridged balance sheet
as at 31 December 2024**

	Notes	2024		2023	
		€	€	€	€
Fixed assets					
Tangible assets	3		17,000		17,000
Current assets					
Debtors		504,755		453,360	
Cash at bank and in hand		47,875		37,065	
		<u>552,630</u>		<u>490,425</u>	
Creditors: amounts falling due within one year					
		<u>(698,498)</u>		<u>(642,805)</u>	
Net current liabilities			<u>(145,868)</u>		<u>(152,380)</u>
Total assets less current liabilities			(128,868)		(135,380)
Deficiency of assets			<u>(128,868)</u>		<u>(135,380)</u>
Capital and reserves					
Called up share capital			1,000		1,000
Profit and loss account			<u>(129,868)</u>		<u>(136,380)</u>
Equity shareholders' funds			<u>(128,868)</u>		<u>(135,380)</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 abridged accounts were approved by the Board on 26 November 2025 and signed on its behalf by

.....
Noel Johnston
Director

.....
Catherine Magill
Director

The notes on pages 9 to 10 form an integral part of these financial statements.

Cleaboy Business Park Management
Notes to the abridged financial statements
for the year ended 31 December 2024

1. Statement of 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.

1.1. Basis of preparation

The audited financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

1.4. 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:

	2024	2023
	3	3
	<u>3</u>	<u>3</u>

Employment costs

Wages and salaries

	2024	2023
	€	€
	30,985	51,117
	<u>30,985</u>	<u>51,117</u>

Cleaboy Business Park Management
Notes to the abridged financial statements
for the year ended 31 December 2024

..... continued

3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 January 2024	17,000	17,000
At 31 December 2024	<u>17,000</u>	<u>17,000</u>
Net book values		
At 31 December 2024	<u>17,000</u>	<u>17,000</u>
 Cost		
At 31 December 2023	<u>17,000</u>	<u>17,000</u>
Net book values		
At 31 December 2023	<u>17,000</u>	<u>17,000</u>

4. Share capital

	2024	2023
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid share capital		
1,000 Ordinary shares of €1 each	<u>1,000</u>	<u>1,000</u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 26 November 2025.