

Enviroclad Installations Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Enviroclad Installations Limited

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Enviroclad Installations Limited

DIRECTORS AND OTHER INFORMATION

Directors	John Grace Thomas Meaney
Company Secretary	John Grace
Company Number	605248
Registered Office and Business Address	Unit 57B Hebron Industrial Estate Kilkenny Co. Kilkenny R95 KX64 Ireland
Accountants	Xeinadin Chartered Accountants Lacken House Kilkenny Co. Kilkenny Ireland
Bankers	Permanent TSB Marble City Arcade High Street Kilkenny Co. Kilkenny Ireland

Enviroclad Installations Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

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 Xeinadin, (Chartered Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 30 June 2025."

Signed on behalf of the board

Thomas Meaney
Director

30 September 2025

John Grace
Director

30 September 2025

Enviroclad Installations Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Enviroclad Installations Limited for the financial year ended 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 June 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Enviroclad Installations Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 June 2025 your duty to ensure that Enviroclad Installations Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Enviroclad Installations Limited. You consider that Enviroclad Installations Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Enviroclad Installations Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

XEINADIN
Chartered Accountants
Lacken House
Kilkenny
Co. Kilkenny
Ireland

30 September 2025

Enviroclad Installations Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	11,310	11,994
Current Assets			
Inventories	6	37,268	13,412
Receivables	7	208,657	81,646
Cash and cash equivalents		259,320	355,281
		505,245	450,339
Payables: amounts falling due within one year	8	(62,846)	(77,668)
Net Current Assets		442,399	372,671
Total Assets less Current Liabilities		453,709	384,665
Equity			
Called up share capital presented as equity		60	60
Share premium account	9	(424,960)	(424,960)
Retained earnings		878,609	809,565
Equity attributable to owners of the company		453,709	384,665

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 Enviroclad Installations 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 358 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 30 September 2025 and signed on its behalf by:

Thomas Meaney
Director

John Grace
Director

Enviroclad Installations Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Enviroclad Installations Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 605248. The registered office of the company is Unit 57B, Hebron Industrial Estate, Kilkenny, Co. Kilkenny, R95 KX64, Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of pvc cladding and flooring. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 30 June 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 280A 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.

Revenue

Revenue comprises the invoice value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% straight line
Fixtures, fittings and equipment	-	12.5% 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.

Inventories

Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories 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 receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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.

Enviroclad Installations Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	2,734	2,496
	<u> </u>	<u> </u>
4. Employees		

The average monthly number of employees, including directors, during the financial year was 5, (2024 - 6).

Enviroclad Installations Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

5. Property, plant and equipment	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 July 2024	1,079	18,888	19,967
Additions	2,050	-	2,050
At 30 June 2025	<u>3,129</u>	<u>18,888</u>	<u>22,017</u>
Depreciation			
At 1 July 2024	956	7,017	7,973
Charge for the financial year	380	2,354	2,734
At 30 June 2025	<u>1,336</u>	<u>9,371</u>	<u>10,707</u>
Carrying amount			
At 30 June 2025	<u><u>1,793</u></u>	<u><u>9,517</u></u>	<u><u>11,310</u></u>
At 30 June 2024	<u><u>123</u></u>	<u><u>11,871</u></u>	<u><u>11,994</u></u>
6. Inventories		2025	2024
		€	€
Stocks and consumables		<u><u>37,268</u></u>	<u><u>13,412</u></u>
7. Receivables		2025	2024
		€	€
Trade receivables		135,389	72,231
Taxation		71,268	7,017
Prepayments		2,000	2,398
		<u><u>208,657</u></u>	<u><u>81,646</u></u>
8. Payables		2025	2024
Amounts falling due within one year		€	€
Trade payables		56,311	44,775
Amounts owed to connected parties (Note 12)		-	1,272
Taxation		1,935	25,747
Accruals		4,600	5,874
		<u><u>62,846</u></u>	<u><u>77,668</u></u>
9. Income Statement		Share premium account	Income statement
		€	€
At 1 July 2024	(424,960)	809,565	384,605
Profit for the financial year	-	69,044	69,044
At 30 June 2025	<u><u>(424,960)</u></u>	<u><u>878,609</u></u>	<u><u>453,649</u></u>

Enviroclad Installations Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

Share Premium Reserve

The amount carried forward is the premium that arose from the buy-back of company shares in the prior financial year.

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

11. Directors' remuneration	2025	2024
	€	€
Remuneration	64,000	65,000
Pension contributions	150,000	-
	<u>214,000</u>	<u>65,000</u>

12. Related party transactions

The following amounts are due to other connected parties:

	2025	2024
	€	€
Liam Moylan	-	1,272
	<u>-</u>	<u>1,272</u>

During the financial year, the company had purchases of €414,623 (2024: €255,667) from Clean Clad Applications Limited, a company connected through director commonality.

13. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30 September 2025.