

**Company Number: 252470**

**Clonmel Glass & Mirrors Ltd**

**Abridged Unaudited Financial Statements  
for the financial year ended 31 August 2025**

**Clonmel Glass & Mirrors Ltd**  
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**Clonmel Glass & Mirrors Ltd**  
**Directors and Other Information**

**Directors**

Niall Hickey  
Annette Hickey

**Company Secretary**

Annette Hickey

**Company Number**

252470

**Registered Office and Business Address**

8 Mary Street  
Clonmel  
Co. Tipperary

**Accountants**

Gaule Bermingham & Co. Ltd  
T/a John F O'Carroll & Co.  
Certified Public Accountants  
7 Market Street  
Clonmel  
Co Tipperary  
Ireland

**Bankers**

Permanent TSB  
12 Gladstone St,  
Clonmel,  
Co Tipperary  
Republic of Ireland

**Clonmel Glass & Mirrors Ltd**  
**Directors' Responsibilities Statement**  
for the financial year ended 31 August 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 Balance Sheet, the Reconciliation of Shareholders' Funds 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 Gaule Bermingham & Co. Ltd, (Certified Public 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 31 August 2025."

**Signed on behalf of the board**

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**Niall Hickey**  
**Director**

**20 January 2026**

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**Annette Hickey**  
**Director**

**20 January 2026**

**Clonmel Glass & Mirrors Ltd**  
**Certified Public Accountants Report**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Clonmel Glass & Mirrors Ltd**  
**for the financial year ended 31 August 2025**

In accordance with our engagement letter dated 9 December 2025 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 31 August 2025 as set out on pages 6 to 12 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Clonmel Glass & Mirrors Ltd, 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 compiled the financial statements in accordance with the guidance contained in Compilation Engagements Technical Statement and the International Standard on Related Services 4410 (Revised), Compilation Engagements from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Section 1A of Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

You have acknowledged on the Balance Sheet for the year ended 31 August 2025 your duty to ensure that Clonmel Glass & Mirrors Ltd 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 Clonmel Glass & Mirrors Ltd. You consider that Clonmel Glass & Mirrors Ltd 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 Clonmel Glass & Mirrors Ltd. 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.

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**GAULE BIRMINGHAM & CO. LTD**  
**T/A JOHN F O'CARROLL & CO.**  
Certified Public Accountants  
7 Market Street  
Clonmel  
Co Tipperary  
Ireland

**20 January 2026**

**Clonmel Glass & Mirrors Ltd**  
**Balance Sheet**  
as at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>35,279</u>	<u>26,502</u>
<b>Current Assets</b>			
Stocks	7	275,980	211,450
Debtors	8	88,212	84,385
Cash and cash equivalents		<u>585,586</u>	<u>536,382</u>
		<u>949,778</u>	<u>832,217</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(154,089)</u>	<u>(125,354)</u>
<b>Net Current Assets</b>		<u>795,689</u>	<u>706,863</u>
<b>Total Assets less Current Liabilities</b>		<u><u>830,968</u></u>	<u><u>733,365</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		3	3
Retained earnings	10	<u>830,965</u>	<u>733,362</u>
<b>Equity attributable to owners of the company</b>		<u><u>830,968</u></u>	<u><u>733,365</u></u>

**Clonmel Glass & Mirrors Ltd**  
**Balance Sheet**  
as at 31 August 2025

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 Clonmel Glass & Mirrors Ltd, 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 20 January 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Niall Hickey**  
Director

\_\_\_\_\_  
**Annette Hickey**  
Director

**Clonmel Glass & Mirrors Ltd**  
**Reconciliation of Shareholders' Funds**  
as at 31 August 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 September 2023</b>	3	694,957	694,960
Profit for the financial year	-	38,405	38,405
<b>At 31 August 2024</b>	3	733,362	733,365
Profit for the financial year	-	97,603	97,603
<b>At 31 August 2025</b>	<b>3</b>	<b>830,965</b>	<b>830,968</b>

**Clonmel Glass & Mirrors Ltd**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 August 2025

**1. General Information**

Clonmel Glass & Mirrors Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is 8 Mary Street, Clonmel, Co. Tipperary which is also the principal place of business of the company. The company is principally engaged in the sale and repair of glass & mirrors. 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 31 August 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.

**Turnover**

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

**Tangible assets and depreciation**

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Equipment & Fix & Fitt	- 12.5% Reducing Balance
Motor Vehicles	- 12.5% Reducing Balance

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.

**Stocks**

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

Trade and other debtors 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 creditors**

Trade and other creditors 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.

**Employee benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

**Clonmel Glass & Mirrors Ltd**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 August 2025

**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 Balance Sheet date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Amortisation of intangible assets	<b>9,353</b>	7,087
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>8,457</b>	6,943
	<u>          </u>	<u>          </u>

**5. Employees**

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

	<b>2025</b>	2024
	Number	Number
Administration	<b>1</b>	1
Retail Staff	<b>4</b>	4
	<u>          </u>	<u>          </u>
	<b>5</b>	5
	<u>          </u>	<u>          </u>

**6. Tangible assets**

	Equipment & Fix & Fitt €	Motor Vehicles €	Total €
<b>Cost</b>			
At 1 September 2024	94,003	74,302	168,305
Additions	-	18,130	18,130
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2025	94,003	92,432	186,435
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 September 2024	90,253	51,550	141,803
Charge for the financial year	1,249	8,104	9,353
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2025	91,502	59,654	151,156
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 August 2025	<b>2,501</b>	<b>32,778</b>	<b>35,279</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 August 2024	3,750	22,752	26,502
	<u>          </u>	<u>          </u>	<u>          </u>

**Clonmel Glass & Mirrors Ltd**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 August 2025

<b>7. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>275,980</b>	211,450
	<u><u>275,980</u></u>	<u><u>211,450</u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>51,086</b>	61,308
Taxation	<b>14,049</b>	-
Prepayments	<b>23,077</b>	23,077
	<u><u>88,212</u></u>	<u><u>84,385</u></u>
<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>123,069</b>	95,822
Taxation	<b>20,216</b>	19,904
Directors' current accounts (Note 12)	<b>1,900</b>	356
Accruals	<b>8,904</b>	9,272
	<u><u>154,089</u></u>	<u><u>125,354</u></u>
<b>10. Income Statement</b>		
	<b>2025</b>	2024
	€	€
At 1 September 2024	<b>733,362</b>	694,957
Profit for the financial year	<b>97,603</b>	38,405
	<u><u>830,965</u></u>	<u><u>733,362</u></u>
At 31 August 2025		
<b>11. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 31 August 2025.		
<b>12. Directors' remuneration and transactions</b>	<b>2025</b>	2024
	€	€
Fees	<b>16,000</b>	41,000
Remuneration	<b>67,657</b>	79,002
	<u><u>83,657</u></u>	<u><u>120,002</u></u>
The following amounts are repayable to the directors:		
	<b>2025</b>	2024
	€	€
Niall Hickey	<b>1,900</b>	356
	<u><u>1,900</u></u>	<u><u>356</u></u>
<b>13. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		

**Clonmel Glass & Mirrors Ltd**  
**Notes to the Abridged Financial Statements**  
for the financial year ended 31 August 2025

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.