

Registration number 722145

Clune Tiling Services Ltd
Abridged accounts
for the year ended 30 June 2025

Clune Tiling Services Ltd

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(Annexed to the 2026 Annual Return)

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Clune Tiling Services Ltd

Directors and other information

Directors	Patrick Clune
Secretary	Sarah O Brien
Company number	722145
Registered office	Caherlohan, Tulla, Co.Clare
Accountants	Halpin & Associates Certified Public Accountants Lahinch Road Ennis Co. Clare

Clune Tiling Services Ltd

**Directors' report
for the year ended 30 June 2025**

The following information is an extract from the directors report as required by Section 352 of the Companies Act 2014

Directors and their interests in Shares of the Company

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

	Ordinary shares 30/06/25	Ordinary shares 30/06/24
Patrick Clune	100	100

Clune Tiling Services Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial period . As per Section 289 of the Companies Act 2014 the directors shall not approve 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 end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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
- 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.
- 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 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 and 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 as set out on pages 4 to 7 :

- 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 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 Halpin & Associates , Certified Public Accountants all the company's accounting records and provided all the information necessary for all 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

Patrick Clune

Director

Date : 6th January 2026

Sarah O Brien

Secretary

Date : 6th January 2026

Clune Tiling Services Ltd

**Balance Sheet
as at 30th June 2025**

		2025		2024	
Notes		€	€	€	€
Fixed assets					
Tangible assets	3		24,881		29,341
Current assets					
Debtors	4	1,211		427	
Cash at bank and in hand		17,232		12,574	
		18,443		13,001	
Creditors: amounts falling due within one year	5	(13,905)		(17,641)	
Net current liabilities			4,538		(4,640)
Total assets less current liabilities			29,419		24,701
Creditors: amounts falling due after more than one year	6		(7,857)		(11,181)
Net assets			21,563		13,520
Capital and reserves					
Called up share capital	7		100		100
Profit and loss account			21,463		13,420
Equity shareholders' funds			21,563		13,520

We the Directors state that:

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 or 359, as appropriate, is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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 year, and

(ii) otherwise comply with the provisions of this Act 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 it is entitled to the benefit of that exemption as a small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

Patrick Clune

Director

Date : 6th January 2026

Sarah O Brien

Secretary

Date : 6th January 2026

The notes on pages 5 to 7 form an integral part of these financial statements.

Clune Tiling Services Ltd

Notes to the abridged financial statements for the year ended 30 June 2025

1. Accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'(FRS 102).

The functional currency of the financial statements is the euro.

1.2. Tangible fixed assets and depreciation

Depreciation

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

Plant and machinery - 12.5% Straight Line

1.3. Revenue Recognition

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

2. Directors and their interests

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

	Ordinary shares	
	30/06/25	30/06/24
Patrick Clune	100	100

Clune Tiling Services Ltd

**Notes to the abridged financial statements
for the year ended 30 June 2025**

..... continued

2.1. Directors' emoluments	2025	2024
	€	€
Remuneration and other emoluments	<u>33,631</u>	<u>26,426</u>

Directors Loans

	€
Opening balance	15,730
Advances from/to directors	(4,750)
Closing balance	<u>10,980</u>
Maximum amount outstanding to directors during the year	<u>10,980</u>

There are no conditions attaching to these loans, the directors do not intend to call in these loans within the next twelve months.

3. Fixed assets	Tangible fixed assets
	€
Cost	
At 1 July 2024	35,676
At 30 June 2025	<u>35,676</u>
Depreciation	
At 1 July 2024	6,335
Charge for year	4,460
At 30 June 2025	<u>10,795</u>
Net book values	
At 30 June 2025	<u>24,881</u>
At 30 June 2024	<u>29,341</u>

Clune Tiling Services Ltd

**Notes to the abridged financial statements
for the year ended 30 June 2025**

..... continued

4. Debtors	2025	2024
	€	€
Other Debtors	<u>1,211</u>	<u>427</u>
5. Creditors: amounts falling due within one year	2025	2024
	€	€
Directors' accounts	10,980	15,730
Accruals	1,300	1,300
Corporation tax	1,149	153
PAYE/PRSI	476	458
	<u>13,905</u>	<u>17,641</u>
6. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Net obligations under finance leases	<u>7,857</u>	<u>11,181</u>
	<u>7,857</u>	<u>11,181</u>
7. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>
8. Approval of financial statements		

The financial statements were approved by the Board on 6th January 2026 and signed on its behalf by

Patrick Clune

Director

Sarah O'Brien

Secretary