

NAUGHTON CLEANING LTD

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

NAUGHTON CLEANING LTD

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NAUGHTON CLEANING LTD

GENERAL INFORMATION

Director	Joan Naughton (appointed 18 July 2024)
Company secretary	Larry Naughton
Registered number	768075
Registered office	Templemichael Business Park, Ballinalee Road, Longford Co. Longford
Bankers	Permanent tsb 27/28 Main Street Longord Co. Longford

NAUGHTON CLEANING LTD

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF NAUGHTON CLEANING LTD FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company set out on pages 3 to 9 for the financial year ended 30th June 2025 , which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, 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 the company's director for our work, or for this report.

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

You have acknowledged on the balance sheet as at 30th June 2025, your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that you are satisfied 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 otherwise comply with the provisions of the Companies Act 2014. You consider that the company is exempt from the statutory audit requirement for the financial year.

We have not carried out an audit of the financial statements. We have not verified the 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 financial statements.

Kinnear & Co uc

Kinnear Court
Dublin Road
Mullingar
Co. Westmeath

6 March 2026

NAUGHTON CLEANING LTD

ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 €
Fixed assets		
Tangible assets	5	53,527
		<u>53,527</u>
Current assets		
Debtors: amounts falling due within one year	6	197,320
Cash at bank and in hand		53,773
		<u>251,093</u>
Creditors: amounts falling due within one year	7	(364,134)
Net current (liabilities)/assets		<u>(113,041)</u>
Total assets less current liabilities		<u>(59,514)</u>
Net (liabilities)/assets		<u><u>(59,514)</u></u>
Capital and reserves		
Called up share capital presented as equity		100
Profit and loss account		(59,614)
Shareholders' funds		<u><u>(59,514)</u></u>

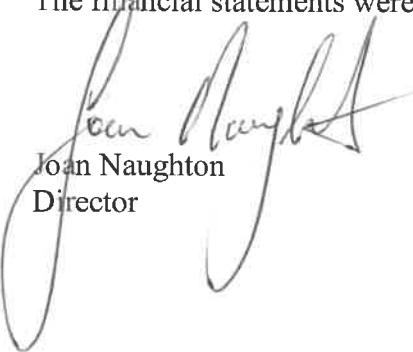
NAUGHTON CLEANING LTD

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

I, as director of Naughton Cleaning Ltd, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) I 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved on 06 March 2026.



Joan Naughton
Director

NAUGHTON CLEANING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

1. General information

The Company's functional and presentation currency is the Euro (€).

Naughton Cleaning Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 768075). The Registered Office is Templemichael Business Park, Ballinalee Road, Longford Co. Longford. The company was incorporated on July 18th 2024 and commenced to trade in November 1st 2024.

Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

2. 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:

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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, issued by the Financial Reporting Council, applying section 1A of that Standard.

2.2 Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

2.3 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, by equal annual instalments (except where otherwise stated) principally, as follows:

NAUGHTON CLEANING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

2. Accounting policies (continued)

Plant and machinery	- 20% straight line
Motor vehicles	- 20% reducing balance

2.4 Debtors

Short-term trade debtors are measured at transaction price less any impairment. Loans receivable are initially recorded at fair value, net of transaction costs, and are subsequently stated at amortised cost using the effective interest rate method less any impairment. Loans receivable with no stated interest rate and repayable within one year or on demand are not amortised.

Loans receivable are classified as current assets unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

2.5 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

2.6 Creditors

Short term trade creditors are measured at the transaction price.

2.7 Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NAUGHTON CLEANING LTD

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

3. Employees

The average monthly number of employees, including the director, during the financial year was as follows:

	30 June 2025 No.
Employees	39
	<u>39</u>

4. Director's remuneration

	30 June 2025 €
Director's emoluments	56,686
	<u>56,686</u>

Emoluments paid to persons connected with directors amounted to €22,281.

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025**

5. Tangible fixed assets

	Plant and machinery €	Motor vehicles €	Total €
Cost or valuation			
Additions	25,859	41,050	66,909
At 30th June 2025	25,859	41,050	66,909
Depreciation			
Charge for the financial year on owned assets	5,172	8,210	13,382
At 30th June 2025	5,172	8,210	13,382
Net book value			
At 30th June 2025	20,687	32,840	53,527

6. Debtors

	2025 €
Trade debtors	172,710
Other debtors	750
Prepayments	23,860
	197,320

NAUGHTON CLEANING LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

7. Creditors: Amounts falling due within one year

	2025 €
Trade creditors	19,661
C.P.Naughton Ltd	217,329
Taxation and social insurance	66,496
Accruals	60,648
	<hr/> <u>364,134</u> <hr/>

The balance owed to C.P. Naughton Ltd arises due to non trading transactions, there is no payment arrangement in place and no interest has been charged.

8. Appropriation of Profit and loss account

	2025 €
Other movement in the profit and loss account	(59,614)
Profit and loss account carried forward at the end of the financial year	<hr/> <u>(59,614)</u> <hr/>

9. Ultimate parent undertaking and controlling party

The following company was a member of the same group as the company during the financial year:

Name	Status
C.P.Naughton Ltd	Parent

10. Approval of financial statements

The director approved these financial statements for issue on 6 March 2026