

**Cluain Allta Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 26 January 2026**

**Cluain Allta Limited**  
**CONTENTS**

	<b>Page</b>
Director's Responsibilities Statement	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 7

# **Cluain Allta Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 26 January 2026

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

**Signed on behalf of the board**

**Patrick Grogan**  
**Director**

**14 March 2026**

**Cluain Allta Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 26 January 2026

	Notes	2026 €	2025 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>44,333</u>	<u>25,367</u>
<b>Current Assets</b>			
Debtors	7	2,773	7,338
Cash at bank and in hand		<u>20,384</u>	<u>57,081</u>
		<u>23,157</u>	<u>64,419</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(1,810)</u>	<u>(10,644)</u>
<b>Net Current Assets</b>		<u>21,347</u>	<u>53,775</u>
<b>Total Assets less Current Liabilities</b>		<u><u>65,680</u></u>	<u><u>79,142</u></u>
<b>Capital and Reserves</b>			
Retained earnings	9	<u>65,680</u>	<u>79,142</u>
<b>Shareholders' Funds</b>		<u><u>65,680</u></u>	<u><u>79,142</u></u>

I as Director of Cluain Allta 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) 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 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 micro companies' regime.

**Approved by the board on 14 March 2026 and signed on its behalf by:**

**Patrick Grogan**  
**Director**

# Cluain Allta Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 26 January 2026

### 1. General Information

Cluain Allta Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 723207. The registered office of the company is 12 Nelson Street, Clonmel, Tipperary. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 26 January 2026 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Revenue

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

#### 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:

Plant and machinery	- 15% Straight line
Motor vehicles	- 20% 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.

#### 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.

# Cluain Allta Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 26 January 2026

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### 3. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

<b>4. Operating (loss)/profit</b>	<b>2026</b>	2025
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<u>5,085</u>	<u>4,253</u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2026</b>	2025
	<b>Number</b>	Number
Director	<u>1</u>	<u>1</u>

### 6. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 27 January 2025	12,020	22,000	34,020
Additions	24,051	-	24,051
At 26 January 2026	<u>36,071</u>	<u>22,000</u>	<u>58,071</u>
<b>Depreciation</b>			
At 27 January 2025	1,503	7,150	8,653
Charge for the financial year	3,600	1,485	5,085
At 26 January 2026	<u>5,103</u>	<u>8,635</u>	<u>13,738</u>
<b>Net book value</b>			
At 26 January 2026	<u>30,968</u>	<u>13,365</u>	<u>44,333</u>
At 26 January 2025	<u>10,517</u>	<u>14,850</u>	<u>25,367</u>

<b>7. Debtors</b>	<b>2026</b>	2025
	€	€
Trade debtors	<u>2,773</u>	<u>7,338</u>

**Cluain Allta Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 26 January 2026

<b>8. Creditors</b>	<b>2026</b>	<b>2025</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>90</b>	8,924
Accruals	<b>1,720</b>	1,720
	<u><b>1,810</b></u>	<u>10,644</u>

**9. Income Statement**

	<b>2026</b>	<b>2025</b>
	<b>€</b>	<b>€</b>
At 27 January 2025	<b>79,142</b>	33,496
(Loss)/profit for the financial year	<b>(13,462)</b>	45,646
At 26 January 2026	<u><b>65,680</b></u>	<u>79,142</u>

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 26 January 2026.

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 14 March 2026.