

Registration number 386106

Clodagh Barry Interiors Limited

Abridged unaudited financial statements

for the financial year ended 30 June 2025

Clodagh Barry Interiors Limited

**Abridged unaudited financial statements
for the financial year ended 30 June 2025**

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Clodagh Barry Interiors Limited

Directors and other information at date of approval of financial statements

Directors	Clodagh Barry Patrick O' Donoghue
Company Secretary	Patrick O' Donoghue
Company number	386106
Registered office	Rathpiercehill, Ballyfad, Coolgreany, Gorey, Co. Wexford.
Accountants	Kinsella & Co. Chartered Accountant, Rathpiercehill, Ballyfad, Gorey, Co. Wexford.
Business address	Stable Lane, Dartry Road, Dublin 6.
Bankers	AIB plc., 9 Terenure Road, Rathgar, Dublin 6.

Clodagh Barry Interiors Limited

Directors' responsibilities Statement and declaration on unaudited financial statements

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

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 the 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, which is issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 those financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements 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 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, and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. They are 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

- 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 Kinsella & Co., Chartered Accountant all the company's accounting records and provided all the information 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.

On behalf of the board

Clodagh Barry
Director
23 January 2026

Patrick O' Donoghue
Director

Clodagh Barry Interiors Limited

**Balance Sheet
as at 30 June 2025**

		2025		2024	
Notes	€	€	€	€	€
Current assets					
Stocks	10	1,570		6,595	
Debtors	11	1,802		7,860	
Cash at bank and in hand		19,598		14,267	
		22,970		28,722	
Creditors: amounts falling due within one year					
	12	(35,643)		(32,697)	
Net current liabilities			(12,673)		(3,975)
Deficiency of assets			(12,673)		(3,975)
 Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account	15		(12,773)		(4,075)
Shareholders' funds			(12,673)		(3,975)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 14 form an integral part of these financial statements.

Clodagh Barry Interiors Limited

**Balance Sheet
as at 30 June 2025**

.....continued

We as directors of Clodagh Barry Interiors 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2) of the Companies Act 2014,

(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 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) In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved by the Board of Directors on 23 January 2026 and authorised for issue on 23 January 2026. They were signed on its behalf by:

Clodagh Barry
Director

Patrick O' Donoghue
Director

The notes on pages 5 to 14 form an integral part of these financial statements.

Clodagh Barry Interiors Limited

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

1. General Information

Clodagh Barry Interiors Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland and its company registration number is 386106. The Registered Office is Rathpiercehill, Ballyfad, Coolgreany, Gorey, Co. Wexford and its principal place of business is Stable Lane, Dartry Road, Dublin 6. The principal activity of the company is the provision of Interior Design services.

Statement of Compliance

The financial statements 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.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Statement of 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

The unaudited financial statements have been prepared on the going concern basis, under the historical cost convention. 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 as adapted by Section 1A of FRS 102, issued by the Financial Reporting Council. The company qualifies as a small company for the year, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

2.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and has availed of the exemption contained in Section 1A of FRS 102 and as a result, have elected not to prepare a cash flow statement.

Clodagh Barry Interiors Limited

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

..... continued

2.3. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

2.4. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales and services made during the year. It also includes deferred income arising from services invoiced in the previous financial year which relate to the current financial year. All turnover derives from activities in the Republic of Ireland.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

2.5. Pensions

The company operates a defined contribution pension scheme. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expenses when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

The pension costs charged in the financial statements represent the contribution payable by the company during the financial year.

Clodagh Barry Interiors Limited

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

..... continued

2.9. Trade and other debtors

Trade Debtors are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

2.10. Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

2.11. Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due to directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

2.12. Borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

Clodagh Barry Interiors Limited

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

..... continued

2.13. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

2.14. Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.15. Employee Benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

2.16. Dividend distribution

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

2.17. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Clodagh Barry Interiors Limited

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

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2.18. Related party transactions

The company discloses material transactions with related parties.

2.19. Exceptional items

Exceptional items are those that the Directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the Company's financial performance. The Company believe that this presentation provides a more informative analysis as it highlights one off items. Such items may include restructuring, impairment of assets, profit or loss on disposal or termination of operations, litigation settlements, legislative changes and profit or loss on disposal of investments. The company has adopted an income statement format that seeks to highlight significant items within the company results for the year.

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation	-	-
	<u> </u>	<u> </u>
4. Interest payable and similar charges	2025	2024
	€	€
Included in this category is the following:		
Bank fees and charges	368	388
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
5. Employees		
There were no employees during the financial year apart from the directors.		
Number of employees		
The average monthly numbers of employees (including the directors) during the financial year was as follows:-	2025	2024
	Number	Number
Administration	1	1
	<u> </u>	<u> </u>

Clodagh Barry Interiors Limited

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

..... continued

6. Directors' emoluments	2025	2024
	€	€
Remuneration and other emoluments	<u>12,850</u>	<u>16,114</u>

Other than as shown above, any further required disclosures in S305 and S306 of the Companies Act 2014 are nil for both years.

7. Transactions with directors

Included in creditors is a loan from a director, Mr. Clodagh Barry. It is an interest free loan repayable on demand. The movements on this loan were as follows:

	2025	2024
	€	€
At 1 July 2024	(25,427)	(17,428)
Monies advanced to the company during the period	(345)	(7,999)
Amount repaid by company during the period	-	-
At 30 June 2025	<u>(25,772)</u>	<u>(25,427)</u>

The maximum amount outstanding to the company during the year was €0.

The maximum amount outstanding to the directors during the year was € 25,772.

8. Pension costs

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 pension cost charge represents contributions payable to the fund and are charged directly to the profit and loss account. Pension costs amounted to €- (2024 - €-).

Clodagh Barry Interiors Limited

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

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9. Tangible fixed assets	Office equipment €	Premises Improvements €	Total €
Cost			
At 1 July 2024 and At 30 June 2025	<u>9,245</u>	<u>5,353</u>	<u>14,598</u>
Depreciation			
At 1 July 2024 and At 30 June 2025	<u>9,245</u>	<u>5,353</u>	<u>14,598</u>
Net book values			
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>
10. Stocks		2025	2024
		€	€
Work in progress		<u>1,570</u>	<u>6,595</u>
11. Debtors		2025	2024
		€	€
Trade debtors		<u>1,802</u>	<u>7,860</u>

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is up to thirty days. Trade debtors are shown net of impairment in respect of doubtful debts where necessary.

Clodagh Barry Interiors Limited

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

..... continued

12. Creditors: amounts falling due within one year	2025	2024
	€	€
Bank overdraft	1,263	531
Trade creditors	197	1,129
PAYE and Social Insurance	410	15
VAT	2,799	1,395
Directors' account - Clodagh Barry	25,772	25,427
Accruals	5,202	4,200
	<u>35,643</u>	<u>32,697</u>

The repayment terms of trade creditors vary between demand and ninety days. Trade Creditors do not attract interest. Interest of 2% per month is payable on the bank overdraft which is repayable on demand. Tax and Social Insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 10% per annum. No interest was due at the financial year end date. The terms of the accruals are based on underlying contracts.

13. Capital commitments	2025	2024
	€	€
Details of capital commitments at the accounting date are as follows:		
Contracted for but not provided in the financial statements	<u>-</u>	<u>-</u>

There were no capital commitments at the year ended 30 June 2025.

14. Details of borrowings with securities held	2025	2024
	€	€
Repayable other than by installments after 5 years from period end where security is held or not		
Bank loans and overdrafts	<u>1,263</u>	<u>531</u>

The bank loans and overdrafts comprise a bank overdraft and credit card balance and is repayable on demand.

Clodagh Barry Interiors Limited

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

..... continued

15. Profit and Loss Account

	2025	2024
	€	€
At 1 July 2024	(4,075)	(21,173)
(Loss)/profit for the financial year	(8,698)	17,098
At 30 June 2025	<u>(12,773)</u>	<u>(4,075)</u>

16. Controlling interest

The ultimate controlling party is Clodagh Barry.

17. Post balance sheet events

There were no material adjusting events occurring after the balance sheet date.

18. Going concern

The directors have prepared budgets for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that the company will be in a position to meet its liabilities as they fall due. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

19. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year. Comparative information has been reclassified where necessary to conform to current year presentation.

20. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 23 January 2026.