

**CLOCKWORK GLADIATORS LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

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**CLOCKWORK GLADIATORS LIMITED**  
**COMPANY INFORMATION**  
**for the financial year ended 30 April 2025**

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<b>DIRECTOR</b>	Patrick Casey
<b>SECRETARY</b>	Roolt Business Services Limited
<b>REGISTERED OFFICE</b>	Ground Floor 71 Lower Baggot Street Dublin 2 D02 P593 Ireland
<b>COMPANY NUMBER</b>	603539
<b>CHARTERED ACCOUNTANTS</b>	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
<b>BANKERS</b>	Fire Financial Services Limited (fire-EU) Dogpatch Labs, The CHQ Building, Custom House Quay, Dublin 1, Ireland

CLOCKWORK GLADIATORS LIMITED

BALANCE SHEET

As at 30 April 2025

	30.04.2025	30.04.2024
	€	€
Fixed assets	-	2,006
Current assets	1,646	7,575
Creditors: amounts falling due within one year	(11,684)	(11,171)
<b>Net current liabilities</b>	<b>(10,038)</b>	<b>(3,596)</b>
<b>Total assets less current liabilities</b>	<b>(10,038)</b>	<b>(1,590)</b>
<b>Net liabilities</b>	<b>(10,038)</b>	<b>(1,590)</b>
<b>Capital and reserves</b>	<b>(10,038)</b>	<b>(1,590)</b>

I, as director of Clockwork Gladiators Limited, state that:

- The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- The Company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Clockwork Gladiators Limited (registered number: 603539) were approved and authorised for issue by the director on 16 February 2026 and were signed on its behalf by:

Patrick Casey  
Director

**CLOCKWORK GLADIATORS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 April 2025**

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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Clockwork Gladiators Limited (registered number 603539) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, Dublin 2, D02 P593, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Clockwork Gladiators Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

### **Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### **Turnover**

Turnover is recognised at the Invoice value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The Invoice value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

**CLOCKWORK GLADIATORS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**

**for the financial year ended 30 April 2025**

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**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Vehicles 5 years straight line

Office equipment 3 years straight line

Computer equipment 3 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**Trade and other debtors**

Trade and other debtors are initially recognised at transaction value and thereafter the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**Trade and other creditors**

Trade and other creditors are initially recognised at transaction value.

**Ordinary share capital**

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

**CLOCKWORK GLADIATORS LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 April 2025**

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**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	<b>€</b>
<b>At 01 May 2023</b>	<b>16,471</b>
Loss for the financial year	(18,161)
<b>Total comprehensive loss</b>	<b>(18,161)</b>
<b>At 30 April 2024</b>	<b>(1,690)</b>
<b>At 01 May 2024</b>	<b>(1,690)</b>
Loss for the financial year	(8,448)
<b>Total comprehensive loss</b>	<b>(8,448)</b>
<b>At 30 April 2025</b>	<b>(10,138)</b>