

TUNECLUB LIMITED
Abridged Unaudited Financial Statements
for the financial period from 23 July 2024 to 31 December 2025

TUNECLUB LIMITED

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TUNECLUB LIMITED

COMPANY INFORMATION

for the financial period from 23 July 2024 to 31 December 2025

DIRECTOR Gabriel Moynagh (Appointed 23 July 2024)

SECRETARY Root Business Services limited

REGISTERED OFFICE Ground Floor
71 Lower Baggot Street Dublin
D02 P593
Dublin
Ireland

COMPANY NUMBER 768269

CHARTERED ACCOUNTANTS Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS Bank of Ireland
2 College Green
Dublin
D02 VR66
Ireland

TUNECLUB LIMITED
BALANCE SHEET
As at 31 December 2025

	31.12.2025
	€
Current assets	73,123
Creditors: amounts falling due within one year	(293,343)
Net current liabilities	(220,220)
Total assets less current liabilities	(220,220)
Accruals and deferred income	(169)
Net liabilities	(220,389)
Capital and reserves	(220,389)

I, as director of TuneClub 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 period and of its profit or loss for such a period 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 TuneClub Limited (registered number: 768269) were approved and authorised for issue by the director on 04 March 2026 and were signed on its behalf by:



Gabriel Moynagh
 Director

TUNECLUB LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS for the financial period from 23 July 2024 to 31 December 2025

1. Accounting policies

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

General information and basis of accounting

TuneClub Limited (registered number 768269) (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, D02 P593, Dublin, 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 TuneClub Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €220,269-. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met 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.

Reporting period length

This set of financial statements are prepared for the financial period running from 23 July 2024 to 31 December 2025.

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.

TUNECLUB LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial period from 23 July 2024 to 31 December 2025**

Turnover

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

Turnover from the provision of services is recognised when the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Trade and other debtors

Trade and other debtors are measured initially at transaction price 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.

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 measured initially at transaction price 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.

Ordinary share capital

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

2. Appropriation of profit and loss

	Profit and loss account
	€
At 23 July 2024	-
Loss for the financial period	(220,489)
Total comprehensive loss	(220,489)
At 31 December 2025	(220,489)