

OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014

CLEANWAY ENTERPRISES LIMITED  
COMPANY NUMBER 2 4 8 7 2 2  
FINANCIAL YEAR ENDED 30.6.2025

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be  
to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid  
or to be laid before the relevant general meeting, or presented to the members.

Signature \_\_\_\_\_  
Director  
Name ROSANNA O KEEFFE

Signature \_\_\_\_\_  
Secretary  
Name PETER O KEEFFE

**Statement of director's responsibilities and declaration on unaudited financial statements**

**General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with 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 Irish Generally Accepted Accounting Practice (Irish GAAP ) giving a true and fair view of the state of the affairs of the company and the profit or loss of the company for each financial year.

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 financial year and otherwise comply with the Companies Act 2014. In preparing these financial statements, the directors are required to :

a true and fair view of the assets, liabilities and financial position of the company as at 30.6.2024

- make judgement 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; and
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue 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 and liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are 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.

ON BEHALF OF THE BOARD

Date 8th January 2026

Director \_\_\_\_\_  
*Rosanna O Keeffe*

Secretary \_\_\_\_\_  
*Peter O Keeffe*

**CLEANWAY ENTERPRISES LIMITED**

Extract from Directors report in accordance with section 329 of the Companies Act 2014

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

| Director Name    | Shares held<br>at start of year | Shares held<br>at end of year | Share class |
|------------------|---------------------------------|-------------------------------|-------------|
| Peter O Keefee   | 1                               | 1                             | Ordinary    |
| Rosanna O Keefee | 1                               | 1                             | Ordinary    |

The directors of the company interest in shares/debentures of any group undertakings of the company during the financial year are as follows :

| Director Name    | Shares held | Share class |
|------------------|-------------|-------------|
| Peter O Keefee   | None        | N/a         |
| Rosanna O Keefee | None        | N/a         |

ON BEHALF OF THE BOARD

Date 8th January 2026

Director Rosanna O Keefee Secretary Peter O Keefee

CLEANWAY ENTERPRISES LIMITEDAbridged Balance Sheet as at 30.6.2025

|  | <u>Y/E 30.6.2025</u> | <u>Y/E 30.6.2024</u> |
|--|----------------------|----------------------|
|  | €                    | €                    |
| <u>Fixed Assets</u> ( Note 9 )   | <u>6,043</u>         | <u>7,109</u>         |
| <u>Current Assets</u>  |                      |                      |
| Stock  | 800                  | 800                  |
| Debtors  | 21,091               | 26,359               |
| Bank   | 0                    | 1,604                |
| Director Loans   | <u>18,935</u>        | <u>18,935</u>        |
|  | <u>40,826</u>        | <u>47,698</u>        |
| <u>Creditors</u> ( Amounts falling<br>due within one year ) ( Note 8 ) | <u>25,442</u>        | <u>16,753</u>        |
| Net Current Assets/Liabilities   | <u>15,384</u>        | <u>30,945</u>        |
| Total Assets less C. Liabilities                                       | <u><b>21,427</b></u> | <u><b>38,054</b></u> |
| Creditors ( Amounts falling<br>due within one year ) ( Note 8 )        | 0                    | 0                    |
| <u>Revenue &amp; Reserves</u>  |                      |                      |
| Called up share Capital ( Note 9 )                                     | 3                    | 3                    |
| Profit and Loss Account (Note 11 )                                     | <u>21,424</u>        | <u>38,051</u>        |
|  | <u><b>21,427</b></u> | <u><b>38,054</b></u> |

- We, as directors of Cleanway Enterprises 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 is complied with,
  - (c) No notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
  - (d) we acknowledge the company's obligations under the Companies Acts 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 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 Section 352 Companies Act 2014; 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.

ON BEHALF OF THE BOARDDate 8th January 2026

Director \_\_\_\_\_ Secretary \_\_\_\_\_  
*Rosanna O Keeffe* *Peter O Keeffe*

# CLEANWAY ENTERPRISES LIMITED

## Directors' declaration on Un-audited Financial Statements

In relation to the financial statements as set out on pages 4 to 8

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 Kilbride Marshall & Co. the company's accounting records and provided all the information necessary for the completion 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 year ending 30.6.2024

ON BEHALF OF THE BOARD

Date 8th January 2026

Director

Rosanna O Keefe

Secretary

Peter O Keefe

NOTES TO FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows.

**Basis of Accounting**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Association of Chartered Certified Accountants and the Companies Act 2014.

**Cash Flow Statement**

The company meets the size criteria for a small company set by Section 350 of the Companies Act, 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a Cash Flow Statement.

**Turnover**

Turnover represents net sales to customers and excludes Value Added Tax.

**Tangible Fixed Assets**

Tangible fixed assets are recorded at historic cost. Cost includes prime cost and overheads.

**Depreciation**

Depreciation is calculated in order to write off the cost of the tangible assets over their estimated useful lives which are as follows :

|                  |     |
|------------------|-----|
| MOTOR            | 20% |
| EQUIPMENT        | 15% |
| OFFICE EQUIPMENT | 15% |

**Stocks and Work in Progress**

Stocks are stated at the lower of cost and net realisable value.

Cost is invoice price. Net realisable value is the actual or estimated selling price less all costs to be incurred in marketing, selling and distributions .

Net realisable value comprises the actual or estimated selling price (net of trade but before settlement discount), less all costs to be incurred in marketing, selling and distribution .

**LEASED ASSETS**

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives. The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis. Operating lease rentals are charged to the profit and loss account on a You have acknowledged on the balance sheet for the year ended 30.6.2018, your

**TAXATION**

The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

**PENSIONS**

Pension benefits are met by payments to a defined contribution pension fund.

Contributions are charged to the profit and loss in the year in which they fall due.

The assets are held separately from those of the company in an independently administered fund.

NOTES TO FINANCIAL STATEMENTS**2. DEBTORS**

|                                     | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|-------------------------------------|----------------------|----------------------|
| Amounts falling due within one year | 21,091               | 26,359               |

**3. STAFF COSTS**

The average number of employees employed by the company (including executive directors ) during the year , analysed by category , was as follows :

|                            | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|----------------------------|----------------------|----------------------|
| Administration             | 2                    | 2                    |
| General Operatives         | 3                    | 4                    |
|                            | €                    | €                    |
| Wages and salaries.....    | 103,395              | 98,204               |
| Social Welfare costs ..... | 3,224                | 2,255                |
| Pension Costs .....        | 0                    | 0                    |
|                            | <u>106,619</u>       | <u>100,459</u>       |

**4. DIRECTORS REMUNERATION AND TRANSACTIONS**

|                     | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|---------------------|----------------------|----------------------|
|                     | €                    | €                    |
| Salary.....         | 49,174               | 48,341               |
| Pension Costs ..... | 0                    | 0                    |
|                     | <u>49,174</u>        | <u>48,341</u>        |

|                         | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|-------------------------|----------------------|----------------------|
| <b>Directors loans</b>  | €                    | €                    |
| Opening balance         | -18,935              | -18,935              |
| Repayments to directors | 0                    | 0                    |
| Advances from directors | 0                    | 0                    |
| Closing balance         | <u>-18,935</u>       | <u>-18,935</u>       |

Maximum amount outstanding to directors during year.

**5. INTEREST PAYABLE**

| This interest was in respect of :              | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|--|----------------------|----------------------|
| Borrowings wholly repayable within five years. | €                    | €                    |
| Bank loan and overdraft .....                  | 1,268                | 424                  |
| Director's Loan.....                           | 0                    | 0                    |

**6. PROFIT/ LOSS BEFORE TAXATION**

|  | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|--|----------------------|----------------------|
| You have acknowledged on the balance sheet for the year ended 31 | €                    | €                    |
| Depreciation.....  | 1,066                | 1,248                |

|   | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|---|----------------------|----------------------|
| <b>7. TAXATION</b>                          | €                    | €                    |
| Based upon the results for the period ..... | 0                    | 0                    |

**8. CREDITORS ( Amounts falling due within one year )**

|                        | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|------------------------|----------------------|----------------------|
|                        | €                    | €                    |
| Trade Creditors.....   | 388                  | -204                 |
| Bank.....              | 13,764               | 0                    |
| Finance Liability..... | 7,111                | 14,222               |
| PAYE/PRSI.....         | 1,148                | 1,379                |
| VAT.....               | 3,031                | 1,356                |
| Corporation Tax... ..  | 0                    | 0                    |
| Director Loan .....    | 0                    | 0                    |
|                        | <u>25,442</u>        | <u>16,753</u>        |

**CREDITORS ( Amounts falling due after more than one year. )**

|                        | <u>Y/e 30.6.2025</u> | <u>Y/e 30.6.2024</u> |
|------------------------|----------------------|----------------------|
| Finance Liability..... | 0                    | 0                    |
| Director's Loan.....   | 0                    | 0                    |

**9. DIRECTORS & SECRETARIES INTERESTS**

|                                    | <u>Authorised</u> | <u>Issued</u> |
|------------------------------------|-------------------|---------------|
| Ordinary Shares of €1.27 each..... | 100,000           | 2             |

NOTES TO FINANCIAL STATEMENTS

|                         | MOTOR<br>VEHICLE | MOTOR<br>VEHICLE | EQUIPMENT | TOTAL  |
|-------------------------|------------------|------------------|-----------|--------|
| <b>10. FIXED ASSETS</b> |                  |                  |           |        |
| At 1.7.2024             | 15,943           | 13,834           | 37,782    | 67,559 |
| Disposals               |                  |                  |           | 0      |
| Additions               |                  |                  | 985       | 985    |
|                         | 15,943           | 13,834           | 38,767    | 68,544 |
| <b>DEPRECIATION</b>     |                  |                  |           |        |
| At 1.7.2024             | 15,943           | 9,775            | 35,717    | 61,435 |
| On Disposals            |                  |                  |           | 0      |
| Charge for the year     | 0                | 609              | 458       | 1,066  |
|                         | 15,943           | 10,384           | 36,175    | 62,501 |
| <b>BOOK VALUE</b>       |                  |                  |           |        |
| At 1.7.2024             | 0                | 4,059            | 2,065     | 6,124  |
| At 30.6.2025            | 0                | 3,450            | 2,593     | 6,043  |

|                                 | Y/e 30.6.2025 | Y/e 30.6.2024 |
|---------------------------------|---------------|---------------|
| <b>11. RESERVES PROFIT/LOSS</b> |               |               |
| Opening Profit & Loss/Reserves  | 38,051        | 39,855        |
| Profit /Loss for year           | -16,627       | -1,804        |
| Closing Shareholder Funds       | 21,424        | 38,051        |

**12. CAPITAL COMMITMENTS**

There were no capital commitments at the year end

|                                 | Y/e 30.6.2025 | Y/e 30.6.2024 |
|---------------------------------|---------------|---------------|
| <b>13. PENSION INFORMATION</b>  |               |               |
| Contributions to Pension Scheme | 0             | 0             |

The company operates an externally funded defined contribution scheme that covers substantially all the employees of the company. The assets of the scheme are vested in independent trustees for the sole benefit of these employees.

**14. POST BALANCE SHEET EVENTS**

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

**15. SECURITY**

The Bank hold as security the personal guarantee of the beneficial shareholders.

**16. APPROVAL OF FINANCIAL STATEMENTS**

The directors approved the financial statements on the 8th January 2026