

**Reen Hygiene Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

**Reen Hygiene Limited**  
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**Reen Hygiene Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Mr. Denis Gerard Reen
<b>Company Secretary</b>	Ms Caroline Reen
<b>Company Number</b>	284228
<b>Registered Office and Business Address</b>	C/o Denis Gerard Reen Gortnahanbee Headford, Killarney Co. Kerry Ireland
<b>Accountants</b>	Moriarty & Murphy Limited Chartered Certified Accountants Flemings Lane Killarney Co. Kerry Ireland
<b>Bankers</b>	Permanent TSB 23/24 New Street Killarney Co. Kerry Ireland

# Reen Hygiene Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Moriarty & Murphy Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

**Signed on behalf of the board**



Mr. Denis Gerard Reen  
Director

28 October 2025

**Reen Hygiene Limited**  
**CHARTERED CERTIFIED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Reen Hygiene Limited**  
**for the financial year ended 31 March 2025**


In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Reen Hygiene Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 March 2025 your duty to ensure that Reen Hygiene Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Reen Hygiene Limited. You consider that Reen Hygiene Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Reen Hygiene Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



**MORIARTY & MURPHY LIMITED**  
Chartered Certified Accountants and Statutory Auditors  
Flemings Lane  
Killarney  
Co. Kerry  
Ireland

**28 October 2025**

**Reen Hygiene Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	296,844	297,899
<b>Current Assets</b>			
Receivables	7	44,674	26,403
Cash and cash equivalents		21,824	170,603
		66,498	197,006
<b>Payables: amounts falling due within one year</b>	8	(34,507)	(18,683)
<b>Net Current Assets</b>		31,991	178,323
<b>Total Assets less Current Liabilities</b>		328,835	476,222
<b>Equity</b>			
Called up share capital presented as equity		3	3
Retained earnings		328,832	476,219
<b>Equity attributable to owners of the company</b>		328,835	476,222

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Reen Hygiene 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,

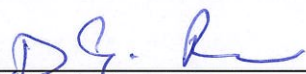
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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 small companies' regime.

**Approved by the board on 28 October 2025 and signed on its behalf by:**

  
 \_\_\_\_\_  
**Mr. Denis Gerard Reen**  
 Director

# Reen Hygiene Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Reen Hygiene Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 284228. The registered office of the company is C/o Denis Gerard Reen, Gortnahanbee, Headford, Killarney, Co. Kerry, Ireland which is also the principal place of business of the company. The company is engaged in the supply and service of waste disposal sanitary units together with air sterilising units. 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 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

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

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 5 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	33% Straight Line
Fixtures, fittings and equipment	-	20% 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.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

## Reen Hygiene Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables 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.

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

<b>3. Operating loss</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating loss is stated after charging:</b>		
Depreciation of property, plant and equipment	17,620	17,935
Amortisation of goodwill	-	2,750
	<u>          </u>	<u>          </u>

### 4. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	<b>2025</b>	<b>2024</b>
	Number	Number
Management	1	1
Staff	1	1
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

**Reen Hygiene Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**5. Intangible assets**

	Goodwill €	Total €
<b>Cost</b>		
At 1 April 2024	27,000	27,000
At 31 March 2025	27,000	27,000
<b>Provision for diminution in value</b>		
At 31 March 2025	27,000	27,000
<b>Carrying amount</b>		
At 31 March 2025	-	-

**6. Property, plant and equipment**

	Investment properties €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 April 2024	270,271	42,157	43,552	27,961	383,941
Additions	16,565	-	-	-	16,565
Revaluation	(6,748)	-	-	-	(6,748)
At 31 March 2025	280,088	42,157	43,552	27,961	393,758
<b>Depreciation</b>					
At 1 April 2024	-	41,546	27,720	16,776	86,042
Charge for the financial year	-	610	4,670	5,592	10,872
At 31 March 2025	-	42,156	32,390	22,368	96,914
<b>Carrying amount</b>					
At 31 March 2025	280,088	1	11,162	5,593	296,844
At 31 March 2024	270,271	611	15,832	11,185	297,899

**7. Receivables**

	2025 €	2024 €
Trade receivables	44,674	26,403

**8. Payables**  
**Amounts falling due within one year**

	2025 €	2024 €
Trade payables	136	-
Taxation	10,182	12,752
Director's current account (Note 11)	21,364	3,106
Accruals	2,825	2,825
	34,507	18,683

**Reen Hygiene Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**9. Income Statement**

	2025 €	2024 €
At 1 April 2024	<b>476,219</b>	520,037
Loss for the financial year	<b>(147,387)</b>	(43,818)
At 31 March 2025	<b><u>328,832</u></b>	<u>476,219</u>

**10. Capital commitments**

The company had no material capital commitments at the year-end date.

**11. Director's remuneration and transactions**

	2025 €	2024 €
Remuneration	<b>36,186</b>	54,694
Pension contributions	<b>240,357</b>	66,717
	<b><u>276,543</u></b>	<u>121,411</u>

The following amounts are repayable to the director:

	2025 €	2024 €
Mr. Denis Gerard Reen	<b><u>21,364</u></b>	<u>3,106</u>

**12. Events After the End of the Reporting Period**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 28 October 2025.