

**Company Number 516123**

**ARCO Fleet Maintenance Limited**

**Abridged Financial Statements**

**for the year ended 31<sup>st</sup> August 2025**

**ARCO Fleet Maintenance Limited**  
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**ARCO Fleet Maintenance Limited**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31<sup>st</sup> August 2025**

<b>DIRECTORS:</b>	Mr. P. Sweeney Ms. D. Sweeney
<b>SECRETARY:</b>	Mr P. Sweeney
<b>REGISTERED OFFICE:</b>	249 Mount Prospect Avenue Clontarf Dublin 3
<b>BUSINESS ADDRESS:</b>	Unit 5 Dunshaughlin Business Park Dunshaughlin Co.Meath
<b>REGISTERED NUMBER:</b>	516123

**ARCO Fleet Maintenance Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the year ended 31<sup>st</sup> August 2025

**General responsibilities**

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. 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 these financial statements, the directors are required to:

Select suitable accounting policies for the company and 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 and 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 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.

**Directors' declaration on unaudited financial statements**

In relation to the financial statements comprising the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and related notes:

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.

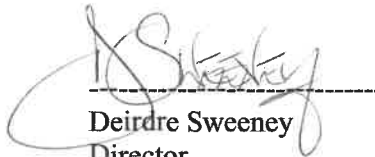
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 August 2025.

Signed on behalf of the board



Paul Sweeney  
Director

Date 15/12/25



Deirdre Sweeney  
Director

Date 15/12/25

**ARCO FLEET MAINTENANCE LIMITED**

**ABRIDGED BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2025**

	<u>Notes</u>	<u>2025</u> €	<u>2024</u> €
<b>FIXED ASSETS</b>			
Tangible Assets	4	709,888	684,900
<b>CURRENT ASSESTS</b>			
Stock & WIP		451,428	440,034
Cash at Bank and in Hand		1,503	3,251
Prepayments		15,451	19,931
Debtors		<u>460,356</u>	<u>430,210</u>
		<u>928,738</u>	<u>893,426</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>283,137</u>	<u>272,599</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
		<u>645,601</u>	<u>620,827</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>1,355,490</u>	<u>1,305,727</u>
<b>CREDITORS</b>			
Amounts falling due after 1 year		450,871	479,895
		<u>904,618</u>	<u>825,833</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	100	100
Profit & Loss Account		443,971	370,905
Directors Loan		460,547	454,828
<b>Equity attributable to the owners of the company</b>		<b><u>904,618</u></b>	<b><u>825,833</u></b>

**ARCO FLEET MAINTENANCE LIMITED**


**ABRIDGED BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2025 CONTINUED**

We, as directors of ARCO Fleet Maintenance 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),
- (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 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; 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 section 353 Companies Act 2014.


The notes form part of these financial statements

Approved by the Board on: 15/12/2025 and signed on its behalf by:

  
\_\_\_\_\_  
Paul Sweeney

Director

Date: 15/12/2025

  
\_\_\_\_\_  
Deirdre Sweeney

Director

Date: 15/12/25

**ARCO Fleet Maintenance Limited**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 31 August 2025

	Share Capital €	Retained funds €	Total €
At 1 September 2023	100	<u>681,191</u>	<u>681,191</u>
Profit for the year to August 2024		58,610	58,610
Shareholder Funds 2024		<u>86,032</u>	<u>86,032</u>
At 31 August 2024	100	<u>825,833</u>	<u>825,833</u>
Profit for the year to August 2025		73,066	73,066
Shareholder Funds 2025		<u>5,719</u>	<u>5,719</u>
At 31 August 2025	<u>100</u>	<u>904,618</u>	<u>904,618</u>

**NOTES FOR THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>st</sup> August 2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical convention.

**Financial Reporting Standard Number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets and depreciation**

Depreciation is provided to write off cost less residual value of each asset over its expected useful life as follows:

Fixtures, Fittings and Furniture	15% straight line
Motor Vehicles	20% straight line
Computer & Office Equipment	15% straight line

No depreciation is provided for on the Freehold property.

**Leasing**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**Stock**

Stock is valued at the lower of cost and net realisable value.

**Pensions**

The company makes a defined contribution into an approved pension fund, operated by an independent company. The contributions are charged to the Profit and Loss Account.

**2. ADOPTION OF FRS 102**

This set of financial statements is prepared by ARCO Fleet Maintenance Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102. The company transitioned from the previously extant Irish and UK GAAP to FRS 102 as at 1 January 2015.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED**  
**31<sup>st</sup> August 2025**

**3. TAXATION**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Corporation Tax provision	10,438	8,373

**4. FIXED ASSETS**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Cost	911,419	787,513
Additions	105,587	123,906
Disposals	<u>79,000</u>	<u>0</u>
At 31 <sup>st</sup> August 2025	938,006	911,419
<b>DEPRECIATION</b>		
Charge for year	<u>50,316</u>	<u>43,454</u>
At 31 <sup>st</sup> August 2025	228,118	226,519

**5. CALLED UP SHARE CAPITAL**

*Authorised:*

Number	Class	Value
100	Ordinary	€100

*Allocated, issued and fully paid:*

Number	Class	Nominal Value
100	Ordinary	€100

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED**  
**31<sup>st</sup> August 2025**

**6. Directors and Related Party Transactions**

Directors' emoluments	2025	2024
	€	€
Remuneration and other emoluments	75,000	75,000
Pension Contributions	<u>7,069</u>	<u>6,727</u>
	82,069	81,727

**Transactions with Directors**


The Bank overdraft and Bank loan are secured by a letter of guarantee from Paul Sweeney and Deirdre Sweeney.

**7. Going Concern**

The accounts have been prepared on the basis that the company is a going concern. The company's ability to continue trading is dependent upon the continued support of the company's shareholders, bank and future profitable trading.

**8. Approval of the Financial Statements**

The Financial Statements were approved and authorised for issue by the board on 29/12/2025 and signed on its behalf by:

  
Paul Sweeney  
Director

  
Deirdre Sweeney  
Director