Ard Abhainn Treatment Plant Limited

Abridged Unaudited Financial Statements

for the financial year ended 30 June 2025

Company Number: 388646

Ard Abhainn Treatment Plant Limited

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. General Information

Ard Abhainn Treatment Plant Limited is a company limited by guarantee incorporated in Ireland

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's financial statements.

Statement of compliance
The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention
The financial statements are prepared under the historical cost convention.

Income
Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors
Trade and other debtors 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 creditors
Trade and other creditors 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.

Taxation
The company is a non-profit organisation and any surplus arising in one year is held in reserve for the future years' expenditure. Therefore no corporation tax is payable on the annual surplus.

3. Employees

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

	2025 Number	2024 Number
Directors	**2**	2

4. Debtors

	2025 €	2024 €
Trade debtors	**78,402**	71,433
Other debtors	**-**	3,125
	78,402	74,558

Ard Abhainn Treatment Plant Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

5. Creditors

Amounts falling due within one year	**2025**	2024
	€	€
Trade creditors	**21,803**	33,803
Accruals	**23,728**	1,292
	45,531	35,095

6. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

7. Income and expenditure account

	2025	2024
	€	€
At 1 July 2024	**40,324**	42,426
Surplus/(deficit) for the financial year	**1,258**	(2,102)
At 30 June 2025	**41,582**	40,324

8. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 November 2025.

Ard Abhainn Treatment Plant Limited
BALANCE SHEET
as at 30 June 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	78,402	74,558
Cash at bank and in hand		8,711	861
		87,113	75,419
Creditors: amounts falling due within one year	5	(45,531)	(35,095)
Net Current Assets		41,582	40,324
Total Assets less Current Liabilities		41,582	40,324
Reserves			
Retained earnings	7	41,582	40,324
Members' Funds		41,582	40,324

We as Directors of Ard Abhainn Treatment Plant 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 members of the company have not served a notice on the company under section 334(1) in accordance with section 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 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 micro companies' regime.

Approved by the board on 12 November 2025 and signed on its behalf by:

Michael O' Sullivan-Greene
Director

Michael Colman O' Leary
Director