

Company Number: 579142

**Clean Air Centre Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Clean Air Centre Ltd**  
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## **Clean Air Centre Ltd**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Denise Griffin Gerard Griffin (Appointed 15 July 2025)
<b>Company Secretary</b>	Denise Griffin (Appointed 15 July 2025) PSC Company Secretarial Ltd (Resigned 15 July 2025)
<b>Company Number</b>	579142
<b>Registered Office and Business Address</b>	Steves Acre Tralee Road Castleisland Co Kerry Ireland
<b>Accountants</b>	PSC Accountants & Advisors 2nd Floor Riverside House Fels Point Dan Spring Road Tralee Co Kerry Ireland
<b>Bankers</b>	Bank of Ireland Tralee Co Kerry

**Clean Air Centre Ltd**  
**BALANCE SHEET**

as at 30 April 2025

	2025	2024
	€	€
Fixed Assets	6,000	7,500
Current assets	21,568	11,825
Creditors: amounts falling due within one year	(30,886)	(19,225)
<b>Net Current Liabilities</b>	<b>(9,318)</b>	<b>(7,400)</b>
<b>Total Assets less Current Liabilities</b>	<b>(3,318)</b>	<b>100</b>
Accruals and deferred income	(1,204)	-
<b>Net (Liabilities)/Assets</b>	<b>(4,522)</b>	<b>100</b>
<b>Capital and Reserves</b>	<b>(4,522)</b>	<b>100</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Clean Air Centre Ltd, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

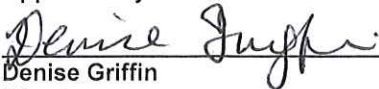
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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) 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 (as a micro company). 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 Directors and authorised for issue on 17 February 2026 and signed on its behalf by:

  
 Denise Griffin  
 Director

  
 Gerard Griffin  
 Director

# Clean Air Centre Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Clean Air Centre Ltd for the financial period ended 30 April 2025.

Clean Air Centre Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 579142. The registered office of the company is Steves Acre, Tralee Road, Castleisland, Co Kerry, Ireland which is also the principal place of business of the company.

#### Currency

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.

#### 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.

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 20% Straight line
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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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Financial Instruments

##### Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

##### Ordinary share capital

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

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the 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 not recognised in respect of any timing differences.

**Clean Air Centre Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

3. Appropriation of Profit and Loss Account	2025 €	2024 €
Profit brought forward	-	-
(Loss)/profit for the financial year	(4,622)	-
(Loss)/Profit carried forward	<u>(4,622)</u>	<u>-</u>

**4. Contingent liabilities**

The company did not have any contingent liabilities as at 30 April 2025.

**5. GUARANTEES AND OTHER FINANCIAL COMMITMENTS**

The company had no guarantees or financial commitments as at 30 April 2025.

**6. DIRECTORS' TRANSACTIONS**

During the accounts period, the directors did not receive any loans, quasi-loans, credit transactions or guarantees from the company.

**7. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.