

**Clean Bean Coffee Recycling**

**Abridged Unaudited Financial Statements**

**for the financial period from 28 June 2024 (date of incorporation) to 28 December  
2025**

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# Clean Bean Coffee Recycling STATEMENT OF FINANCIAL POSITION

as at 28 December 2025

	Notes	Dec 25 €	Dec 24 €
<b>Fixed Assets</b>			
Tangible assets	5	13,170	-
<b>Current Assets</b>			
Cash at bank and in hand		7,066	-
		20,236	-
<b>Creditors: amounts falling due within one year</b>	6	(2,337)	-
<b>Net Current Assets/(Liabilities)</b>		17,899	-
<b>Total Assets less Current Liabilities</b>			-
<b>Creditors:</b>			
amounts falling due after more than one year	7	(27,000)	-
<b>Net Liabilities</b>		(9,101)	-
<b>Capital and Reserves</b>			
Called up share capital presented as equity		-	-
Retained earnings	8	(9,101)	-
<b>Shareholders' (Deficit)/Funds</b>		(9,101)	-

I as Director of Clean Bean Coffee Recycling, state that -

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

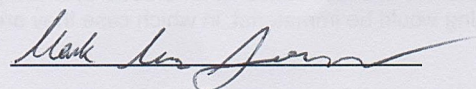
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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 period and of its profit or loss for such a financial period 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 02/02/26 and signed on its behalf by:



Mark McGowan  
Director

# Clean Bean Coffee Recycling

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 28 December 2025

### 1. General Information

Clean Bean Coffee Recycling is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 766996. The registered office of the company is Edenmore, Ballybofey, Donegal, F93 A9PK, Ireland. 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 period ended 28 December 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 period, 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.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. 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	- 12.5% 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.

#### Trade and other debtors

Where applicable, 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.

#### Borrowing costs

The company has no borrowings and did not incur any borrowing costs during the financial year. Accordingly, no borrowing costs have been capitalised and all costs incurred have been recognised in profit or loss in the period in which they arose.

#### 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.

#### Employee benefits

The company did not have any employees during the financial year and did not operate any pension schemes.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

## Clean Bean Coffee Recycling

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### 3. Period of financial statements

The financial statements are for the 12 month 3 days period from 28 June 2024 (date of incorporation) to 28 December 2025.

The comparative figures relate to the 0 month period ended 27 June 2024.

### 4. Employees

The average monthly number of employees, including directors, during the financial period was 0, (Dec 24 - 0).

### 5. Tangible assets

	Plant and machinery	Total
	€	€
<b>Cost</b>		
At 28 June 2024	15,096	15,096
Additions	951	951
	<u>16,047</u>	<u>16,047</u>
At 28 December 2025	16,047	16,047
<b>Depreciation</b>		
At 28 June 2024	-	-
Charge for the financial period	2,877	2,877
	<u>2,877</u>	<u>2,877</u>
At 28 December 2025	2,877	2,877
<b>Net book value</b>		
At 28 December 2025	<u><u>13,170</u></u>	<u><u>13,170</u></u>

### 6. Creditors Amounts falling due within one year

	Dec 25 €	Dec 24 €
Accruals	2,337	-
	<u><u>2,337</u></u>	<u><u>-</u></u>

### 7. Creditors Amounts falling due after more than one year

	Dec 25 €	Dec 24 €
Directors' loan accounts	27,000	-
	<u><u>27,000</u></u>	<u><u>-</u></u>

### 8. Income Statement

	Dec 25 €
At 28 June 2024	-
(Loss)/profit for the financial period	(9,101)
	<u><u>(9,101)</u></u>
At 28 December 2025	<u><u>(9,101)</u></u>

### 10. Capital commitments

The company had no material capital commitments at the financial period-ended 28 December 2025.

# Clean Bean Coffee Recycling NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 28 June 2024 (date of incorporation) to 30 June 2025

## 11. Post-Balance Sheet Events

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

## 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 02/07/2026.