

Company registration number: 141284

A.A.T LIMITED

Unaudited abridged financial statements

for the financial year ended 28 February 2025

A.A.T LIMITED

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A.A.T LIMITED

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 and then apply them consistently;
- make judgments 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 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 or loss of the company to be determined with reasonable accuracy, 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.


NIALL PLATINUM
Director


CATRIONA CARR
Director

08/01/2026

A.A.T LIMITED

**Balance sheet
As at 28/02/25**

	Note	2025 €	€	2024 €	€
Current assets					
Cash at bank and in hand		8,066		46,774	
		8,066		46,774	
Creditors: amounts falling due within one year					
	5	(5,555)		(43,685)	
Net current assets		2,511		3,089	
Total assets less current liabilities		2,511		3,089	
Net assets		2,511		3,089	
Capital and reserves					
Called up share capital presented as equity		4		4	
Profit and loss account		2,507		3,085	
Shareholders funds		2,511		3,089	

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

We, as directors of A.A.T LIMITED state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.


The notes on pages 4 to 5 form part of these abridged financial statements.

A.A.T LIMITED

**Balance sheet (continued)
As at 28/02/25**

These abridged financial statements were approved by the board of directors on 08/01/26 and signed on behalf of the board by:


NIAL PLATINUM
Director


CATRIONA CARR
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

A.A.T LIMITED

Notes to the abridged financial statements Financial year ended 28/02/25

1. General information

The company is a private company limited by shares, registered in IRELAND. The address of the registered office is 9 ST. JOHN'S WOOD, CASTLE AVENUE, CLONTARF, DUBLIN 3.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Trade and other debtors

Trade and other debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

3. Directors remuneration

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	3,085	4,030
Loss for the financial year	(578)	(945)
At the end of the financial year	2,507	3,085

A.A.T LIMITED

Notes to the abridged financial statements (continued)
Financial year ended 28/02/25

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	-	38,440
Accruals	5,555	5,245
	5,555	43,685

6. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(38,440)	(42,368)
Advances made during the financial year	38,440	3,928
At the end of the financial year	-	(38,440)

Disclosure for each director or other person is as follows:

NIAL PLATINUM

	2025	2024
	€	€
At the start of the financial year	(38,440)	(42,368)
Advances made during the financial year	38,440	3,928
At the end of the financial year	-	(38,440)

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 8 January 2026.