

**Clare Accessible Transport**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Abridged statutory financial statements**

**for the financial year ended 31 December 2022**

**Clare Accessible Transport**  
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**Independent auditor's special report to Clare Accessible Transport  
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged statutory financial statements for the year ended 31 December 2022 on pages 5 to 14, which the directors of Clare Accessible Transport propose to annex to the annual return of the company; and
- (ii) the statutory financial statements to be laid before the Annual General Meeting, which form the basis for those abridged statutory financial statements.

**Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged statutory financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged statutory financial statements to the annual return of the company and that those abridged statutory financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the statutory financial statements, that the company is entitled to annex abridged statutory financial statements to the annual return of the company and that the abridged statutory financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full statutory financial statements.

**Opinion**

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged statutory financial statements and those abridged statutory financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

**Other information**

On 31 October 2025 we reported, as auditor of Clare Accessible Transport, to the members on the company's statutory financial statements for the year ended 31 December 2022 and our report was as follows:

**"Independent auditor's report to the members of Clare Accessible Transport**

**Independent auditor's special report to Clare Accessible Transport  
pursuant to section 356 of the Companies Act 2014 (continued)**

**Report on the audit of the statutory financial statements**

***Opinion***

We have audited the statutory financial statements of Clare Accessible Transport (the 'company') for the financial year ended 31 December 2022 which comprise the statement of income and retained earnings, balance sheet and notes to the statutory financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the statutory financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the statutory financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the statutory financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

***Conclusions relating to going concern***

In auditing the statutory financial statements, we have concluded that the directors use of the going concern basis of accounting in the preparation of the statutory financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the statutory financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Independent auditor's special report to Clare Accessible Transport  
pursuant to section 356 of the Companies Act 2014 (continued)**

***Other Information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the statutory financial statements and our auditor's report thereon. Our opinion on the statutory financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the statutory financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the statutory financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the statutory financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the statutory financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the statutory financial statements to be readily and properly audited, and statutory financial statements are in agreement with the accounting records.

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Independent auditor's special report to Clare Accessible Transport  
pursuant to section 356 of the Companies Act 2014 (continued)**

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the statutory financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of statutory financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the statutory financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the statutory financial statements***

Our objectives are to obtain reasonable assurance about whether the statutory financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statutory financial statements.

A further description of our responsibilities for the audit of the statutory financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

***The purpose of our audit work and to whom we owe our responsibilities***

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Marion Griffin FCPA (Senior Statutory Auditor)

For and on behalf of  
JW Williams & Co  
Certified Public Accountants and Statutory audit firm  
7 Bindon St  
Ennis  
Co Clare

31 October 2025

**Clare Accessible Transport**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Balance sheet**  
**As at 31 December 2022**

	Note	2022	€	2021	€
<b>Fixed assets</b>					
Tangible assets	5	37,759		62,492	
			37,759		62,492
<b>Current assets</b>					
Debtors	6	47,452		81,088	
Cash at bank and in hand		131,720		146,833	
		179,172		227,921	
<b>Creditors: amounts falling due within one year</b>	8	(148,822)		(144,453)	
<b>Net current assets</b>			30,350		83,468
<b>Total assets less current liabilities</b>			68,109		145,960
<b>Creditors: amounts falling due after more than one year</b>	9		(18,000)		(38,600)
<b>Net assets</b>			50,109		107,360
<b>Capital and reserves</b>					
Profit and loss account			50,109		107,360
<b>Members funds</b>			50,109		107,360

These statutory 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 Clare Accessible Transport state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**The notes on pages 7 to 14 form part of these abridged statutory financial statements.**

**Clare Accessible Transport  
(A Company Limited by Guarantee and not having a Share Capital)**

**Balance sheet (continued)  
As at 31 December 2022**

These abridged statutory financial statements were approved by the board of directors on 31 October 2025 and signed on behalf of the board by:

Ger Hoey  
Director

Tina Nelson  
Director

**The notes on pages 7 to 14 form part of these abridged statutory financial statements.**

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements**  
**Financial year ended 31 December 2022**

**1. Accounting policies and measurement bases**

**Basis of preparation**

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

**Income**

Turnover is measured at the fair value of the consideration received or receivable for services rendered, net of discounts. A significant amount of turnover is derived from government grants and this income may occasionally be received in advance or arrears. The income is accounted for in the period to which it relates rather than the period in which it is received if this is different.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	- 12.5%	straight line
Fixtures and fittings	- 12.5%	straight line
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

**2. Limited by guarantee**

The company is limited by guarantee and does not have a share capital. It has been granted charitable status by the Revenue Commissioners under reference number CHY 13551 and is a registered charity with RCN 20042523.

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**3. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	<b>2022</b>	2021
	<b>Number</b>	Number
Manager	1	1
Fleet management and maintenance	2	2
Dispatch and administration	1	2
Drivers	9	10
	<u>13</u>	<u>15</u>

The aggregate payroll costs incurred during the financial year were:

	<b>2022</b>	2021
	<b>€</b>	€
Wages and salaries	291,981	266,485
Social insurance costs	17,296	1,706
	<u>309,277</u>	<u>268,191</u>

There were no employees whose total employee benefits (excluding employer pension costs) for the reporting period exceeded €60,000.

**Key management personnel**

The directors of Clare Accessible Transport are all unpaid volunteers. The key management team for the company include the general manager (a shared position) and the fleet manager. Remuneration details are as follows:-

	<b>2022</b>	2021
	<b>€</b>	€
Salaries	82,038	67,769
	<u>82,038</u>	<u>67,769</u>

**4. Appropriations of profit and loss account**

	<b>2022</b>	2021
	<b>€</b>	€
At the start of the financial year	107,360	25,145
(Loss)/profit for the financial year	(57,251)	82,215
<b>At the end of the financial year</b>	<u>50,109</u>	<u>107,360</u>

**Clare Accessible Transport**  
(A Company Limited by Guarantee and not having a Share Capital)

**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**5. Tangible assets**

	Office equipment	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
<b>At 1 January 2022 and 31 December 2022</b>	<u>26,913</u>	<u>36,485</u>	<u>792,121</u>	<u>855,519</u>
<b>Depreciation</b>				
At 1 January 2022	26,913	36,485	729,629	793,027
Charge for the financial year	-	-	24,733	24,733
<b>At 31 December 2022</b>	<u>26,913</u>	<u>36,485</u>	<u>754,362</u>	<u>817,760</u>
<b>Carrying amount</b>				
<b>At 31 December 2022</b>	<u>-</u>	<u>-</u>	<u>37,759</u>	<u>37,759</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>62,492</u>	<u>62,492</u>

**6. Debtors**

	<b>2022</b>	<b>2021</b>
	€	€
Trade debtors	-	11,261
Other debtors	-	423
Accrued income	47,452	69,404
	<u>47,452</u>	<u>81,088</u>

**7. Classification of funds**

	<b>2022</b>	<b>2021</b>
	€	€
Restricted funds	-	7,955
Unrestricted funds	131,720	138,878
	<u>131,720</u>	<u>146,833</u>

At the end of the financial year, the company held funds of €36,280 in a bank account designated for capital funds.

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**8. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	-	5,732
Trade creditors	-	500
Other creditors including tax and social insurance	55,496	49,695
Accruals	93,326	88,526
	<u>148,822</u>	<u>144,453</u>

**9. Creditors: amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Deferred income	18,000	38,600
	<u>18,000</u>	<u>38,600</u>

**10. Contingent Liabilities**

Under agreements between the Company and Pobal, the National Lottery and the Health Service Executive, the company has assumed liability for certain grants, which may be revoked, cancelled or abated in certain circumstances.

**11. Deferred income**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	38,600	57,556
Donation received	-	30,000
Released to profit or loss	(20,600)	(48,956)
At the end of the financial year	<u>18,000</u>	<u>38,600</u>

The amounts recognised in the statutory financial statements for deferred income are as follows:

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Recognised in other operating income:		
Government grants and donations released to profit or loss	20,600	48,956
	<u>20,600</u>	<u>48,956</u>

**Clare Accessible Transport**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**12. Government grants**

The company received a number of grants from State agencies during the financial year. The following sets out the nature and purpose of these grants in accordance with the requirements of Circular 13/2014 as issued by the Department of Public Expenditure and Reform.

**Grant 1**

Grantor	National Transport Authority
Sponsoring government department	Department of Transport
Name of grant	Rural Transport Programme.

Purpose of grant and restrictions on use	This grant was provided to support the operating costs of the Rural Transport Programme.
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	<b>2022</b>	2021
	€	€
Total grant receivable for the year	133,711	121,861
Income due at the start of the financial year	80,665	-
Grant received during the financial year	66,924	131,790
Released to income in the current financial year	121,861	121,861
Income due at the end of the financial year	<u>47,452</u>	<u>80,665</u>

**Grant 2**

Grantor	Health Service Executive
Sponsoring government department	Department of Health
Name of grant	Disabled People of Clare support

Purpose of grant and restrictions on use	This grant was provided specifically to enable the company to take over responsibility for the services previously provided by the Disabled People of Clare and use of the grant is restricted to the purchase of suitable vehicles.
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	<b>2022</b>	2021
	€	€
Deferred income at the start of the financial year	-	9,314
Grant received during the financial year	<u>-</u>	<u>9,314</u>

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**Grant 3**

Grantor	Pobal
Sponsoring government department	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
Name of grant	Dormant Accounts fund
Purpose of grant and restrictions on use	This grant was provided exclusively to be used for the purchase of buses.

	<b>2022</b>	2021
	€	€
Deferred income at the start of the financial year	-	4,500
Released to income in the current financial year	-	4,500
	<hr/>	<hr/>

**Grant 4**

Grantor	Health Service Executive
Sponsoring government department	Department of Health
Name of grant	National Lottery funding
Purpose of grant and restrictions on use	This grant was provided exclusively to be used for the purchase of buses.

	<b>2022</b>	2021
	€	€
Deferred income at the start of the financial year	-	4,700
Released to income in the current financial year	-	4,700
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**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2022**

**Grant 5**

Grantor	Clare County Council
Sponsoring government department	Department of Environment, Climate and Communications
Name of grant	Redistribution of funding resources
Purpose of grant and restrictions on use	This grant was provided exclusively to be used for the purchase of buses.

	<b>2022</b>	2021
	€	€
Deferred income at the start of the financial year	13,000	39,000
Released to income in the current financial year	13,000	13,000
Deferred income at the end of the financial year	-	13,000
	<hr/>	<hr/>

The company undertakes to ensure that the State's investments are protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of the Department of Public Expenditure and Reform.

The directors confirm that the company is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

**13. Approval of financial statements**

The board of directors approved these abridged statutory financial statements for issue on 31 October 2025.