

**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 2021**

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

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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 2021 on pages 5 to 15, which the directors of Clare Accessible Transport 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 the responsibility of the directors 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**

In accordance with Section 336 of the Companies Act 2014, we reported, as auditor of Clare Accessible Transport, to the members on the company's statutory financial statements for the year ended 31 December 2021 and our report was as follows:

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

**Opinion**

We have audited the statutory financial statements of Clare Accessible Transport for the year ended 31 December 2021 which comprise the statement of income and retained earnings, balance sheet and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as issued by the Financial Reporting Council.

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

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 2021 and of its profit for the 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 properly prepared in accordance with the requirements of the Companies Act 2014.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the "Auditors' responsibilities for the audit of the financial statements" section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Supervisory Authority (IAASA) and the provisions available to small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the statutory financial statements and our auditors' 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.

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

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

- In our opinion, the information given in the directors report is consistent with the statutory financial statements.
- in our opinion, the directors report has been prepared in accordance with Companies Act 2014
- 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 the statutory financial statements are in agreement with the accounting records.

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

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made. "

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

As explained more fully in the directors responsibilities statement set out on page , 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 they 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Auditors' 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 auditors' 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 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.

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

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

This 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 auditors' 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

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 2021**

	Note	2021 €	€	2020 €	€
<b>Fixed assets</b>					
Tangible assets	6	62,492		107,297	
			62,492		107,297
<b>Current assets</b>					
Debtors	7	81,088		90,594	
Cash at bank and in hand		146,833		45,593	
		227,921		136,187	
<b>Creditors: amounts falling due within one year</b>	9	(144,453)		(160,783)	
<b>Net current assets/(liabilities)</b>			83,468		(24,596)
<b>Total assets less current liabilities</b>			145,960		82,701
<b>Creditors: amounts falling due after more than one year</b>	10		(38,600)		(57,556)
<b>Net assets</b>			107,360		25,145
<b>Capital and reserves</b>					
Retained earnings			107,360		25,145
<b>Members funds</b>			107,360		25,145

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 FRS 102 'The 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 15 form part of these abridged statutory financial statements.**

**Clare Accessible Transport  
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**Balance sheet (continued)  
As at 31 December 2021**

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 15 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 2021**

**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.

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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

**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.

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.

**3. Income**

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**4. Other operating income**

	<b>2021</b>	2020
	€	€
Government grants and donations amortised	48,956	67,152

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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

**5. Staff costs**

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

	<b>2021</b>	2020
	<b>Number</b>	Number
Manager	1	1
Fleet management and maintenance	2	2
Dispatch and administration	2	2
Drivers	10	11
	15	16
	15	16

The aggregate payroll costs incurred during the financial year were:

	<b>2021</b>	2020
	<b>€</b>	€
Wages and salaries	266,485	301,923
Social insurance costs	1,706	8,477
	268,191	310,400
	268,191	310,400

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>2021</b>	2020
	<b>€</b>	€
Salaries	67,769	70,788
	67,769	70,788
	67,769	70,788

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

**6. Tangible assets**

	Office equipment	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2021	26,913	36,485	784,121	847,519
Additions	-	-	8,000	8,000
<b>At 31 December 2021</b>	<u>26,913</u>	<u>36,485</u>	<u>792,121</u>	<u>855,519</u>
<b>Depreciation</b>				
At 1 January 2021	26,069	36,485	677,668	740,222
Charge for the financial year	844	-	51,961	52,805
<b>At 31 December 2021</b>	<u>26,913</u>	<u>36,485</u>	<u>729,629</u>	<u>793,027</u>
<b>Carrying amount</b>				
<b>At 31 December 2021</b>	<u>-</u>	<u>-</u>	<u>62,492</u>	<u>62,492</u>
At 31 December 2020	<u>844</u>	<u>-</u>	<u>106,453</u>	<u>107,297</u>

**7. Debtors**

	<b>2021</b>	<b>2020</b>
	€	€
Trade debtors	11,261	21,190
Other debtors	423	-
Accrued income	69,404	69,404
	<u>81,088</u>	<u>90,594</u>

**8. Classification of funds**

	<b>2021</b>	<b>2020</b>
	€	€
Restricted funds	-	7,955
Unrestricted funds	146,833	37,638
	<u>146,833</u>	<u>45,593</u>

At the end of the financial year, the company held funds of €42,170 in a bank account designated for capital funds. The company purchased a bus during the year which expended the funds restricted for that purpose.

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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	5,732	12,217
Other creditors including tax and social insurance	50,195	61,159
Accruals	88,526	87,407
	<b>144,453</b>	<b>160,783</b>
	<b>144,453</b>	<b>160,783</b>

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Deferred income	38,600	57,556
	<b>38,600</b>	<b>57,556</b>
	<b>38,600</b>	<b>57,556</b>

**11. 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.

**12. Deferred income**

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	57,556	124,708
Donation received	30,000	-
Released to profit or loss	(48,956)	(67,152)
At the end of the financial year	<b>38,600</b>	<b>57,556</b>
	<b>38,600</b>	<b>57,556</b>

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

	<b>2021</b>	<b>2020</b>
	<b>€</b>	<b>€</b>
Recognised in other operating income:		
Government grants and donations released to profit or loss	48,956	67,152
	<b>48,956</b>	<b>67,152</b>
	<b>48,956</b>	<b>67,152</b>

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

**13. 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>2021</b>	2020
	€	€
Total grant receivable for the year	121,861	121,142
Income due at the start of the financial year	90,594	-
Grant received during the financial year	131,790	105,704
Released to income in the current financial year	121,861	121,142
Income due at the end of the financial year	<u>80,665</u>	<u>90,594</u>

**Grant 2**

Grantor	Health Service Executive
Sponsoring government department	Department of Health
Name of grant	HSE Operating grant

Purpose of grant and restrictions on use	This grant was provided to support the activities of the company without restriction on its use by the company.
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	<b>2021</b>	2020
	€	€
Total grant receivable for the year	-	69,744
Grant received during the financial year	-	69,744
Released to income in the current financial year	<u>-</u>	<u>69,744</u>

**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

**Grant 3**

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>2021</b>	2020
	€	€
Deferred income at the start of the financial year	9,314	31,530
Grant received during the financial year	9,314	-
Released to income in the current financial year	-	22,216
Deferred income at the end of the financial year	-	9,314
	<hr/>	<hr/>

**Grant 4**

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.
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	<b>2021</b>	2020
	€	€
Deferred income at the start of the financial year	4,500	16,500
Released to income in the current financial year	4,500	12,000
Deferred income at the end of the financial year	-	4,500
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**Clare Accessible Transport**  
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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

**Grant 5**

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.

	2021	2020
	€	€
Deferred income at the start of the financial year	4,700	10,300
Released to income in the current financial year	4,700	5,600
Deferred income at the end of the financial year	-	4,700

**Grant 6**

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.

	2021	2020
	€	€
Deferred income at the start of the financial year	26,000	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	26,000

**Grant 7**

Grantor	Pobal
Sponsoring government department	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media
Name of grant	Charities Support
Purpose of grant and restrictions on use	This grant was provided to support the operations of the company during covid restrictions

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**Notes to the abridged statutory financial statements (continued)**  
**Financial year ended 31 December 2021**

	2021	2020
	€	€
Total grant receivable for the year	-	40,880
Released to income in the current financial year	-	40,880
	<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".

**14. Approval of financial statements**

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