

A One Plant Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

A One Plant Limited
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A One Plant Limited
DIRECTORS AND OTHER INFORMATION

Directors	James Flinter Christine Flinter
Company Secretary	Christine Flinter
Company Number	158278
Registered Office and Business Address	Ennistown Ratoath Meath
Accountants	OKC Chartered Accountants Unit 1A, Bracken Business Park Bracken Road Sandyford Dublin 18

A One Plant Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to OKC Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025."

Signed on behalf of the board



James Flinter
Director

Date: 26/01/2026



Christine Flinter
Director

Date: 26/01/2026

A One Plant Limited
BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>30,196</u>	<u>6,726</u>
Current Assets			
Receivables	6	61,160	47,815
Cash and cash equivalents		<u>296,973</u>	<u>144,683</u>
		<u>358,133</u>	<u>192,498</u>
Payables: amounts falling due within one year	7	<u>(86,992)</u>	<u>(82,978)</u>
Net Current Assets		<u>271,141</u>	<u>109,520</u>
Total Assets less Current Liabilities		<u><u>301,337</u></u>	<u><u>116,246</u></u>
Equity			
Called up share capital presented as equity		3	3
Retained earnings		<u>301,334</u>	<u>116,243</u>
Equity attributable to owners of the company		<u><u>301,337</u></u>	<u><u>116,246</u></u>

The 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", applying Section 1A of that Standard.

We as Directors of A One Plant Limited, 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. 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 small companies' regime.

Approved by the board on 26/01/2026 and signed on its behalf by:



James Flinter
 Director



Christine Flinter
 Director

A One Plant Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	3	98,185	98,188
Profit for the financial year	-	18,058	18,058
At 31 May 2024	3	116,243	116,246
Profit for the financial year	-	185,091	185,091
At 31 May 2025	3	301,334	301,337

A One Plant Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

A One Plant Limited is a private company limited by shares incorporated and registered in Ireland. The registered number of the company is 158278. The registered office of the company is Ennistown, Ratoath, Meath which is also the principal place of business of the company. The principal activity of the company during the year was construction. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The 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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of value added tax.

Work in Progress

Work in Progress represents work commenced prior to the balance sheet date but not yet completed or invoiced. Work in Progress is valued at selling price.

Tangible assets and depreciation

Tangible assets are initially accounted for at cost, and subsequently carried at cost or at valuation less accumulated depreciation charges and impairments. Cost includes the prime cost incurred in the construction/purchase of tangible fixed assets. 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
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line
Computer equipment	-	20% Straight line

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 receivables

Trade and other receivables 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Payables.

A One Plant Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

Trade and other payables

Trade and other payables 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 recognises the cost of all employee benefits to which its employees have become entitled as a result of services rendered to the entity during the year as an expense to the Profit and Loss Account.

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	8,280	2,184

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Computer equipment	Total
	€	€	€	€	€
Cost					
At 1 June 2024	310,913	8,505	45,519	943	365,880
Additions	31,750	-	-	-	31,750
At 31 May 2025	<u>342,663</u>	<u>8,505</u>	<u>45,519</u>	<u>943</u>	<u>397,630</u>
Depreciation					
At 1 June 2024	305,755	6,937	45,519	943	359,154
Charge for the financial year	7,640	640	-	-	8,280
At 31 May 2025	<u>313,395</u>	<u>7,577</u>	<u>45,519</u>	<u>943</u>	<u>367,434</u>
Net book value					
At 31 May 2025	<u>29,268</u>	<u>928</u>	<u>-</u>	<u>-</u>	<u>30,196</u>
At 31 May 2024	<u>5,158</u>	<u>1,568</u>	<u>-</u>	<u>-</u>	<u>6,726</u>

A One Plant Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

6. Receivables	2025	2024
	€	€
Amounts recoverable on long term work-in-progress	57,269	44,700
Prepayments	3,891	3,115
	<u>61,160</u>	<u>47,815</u>
7. Payables	2025	2024
Amounts falling due within one year	€	€
Trade payables	22,299	4,970
Taxation	61,132	74,063
Accruals	3,561	3,945
	<u>86,992</u>	<u>82,978</u>
8. Profit and loss account	2025	2024
	€	€
At 1 June 2024	116,243	98,185
Profit for the financial year	185,091	18,058
At 31 May 2025	<u>301,334</u>	<u>116,243</u>
9. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 May 2025.		
10. Directors' remuneration	2025	2024
	€	€
Remuneration	<u>78,002</u>	<u>65,899</u>

The directors of the Company are deemed to be the key personnel of the Company as defined in Section 33 of FRS 102.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

26/01/2026