

Meath Accessible Transport Project CLG
(A company limited by guarantee, without a share capital)

Abridged Financial Statements

for the year ended 31 December 2017

Meath Accessible Transport Project CLG

(A company limited by guarantee, without a share capital)

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Meath Accessible Transport Project CLG

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DIRECTORS AND OTHER INFORMATION

Directors	John Burns Catherine Harnett Rex Lee Brian Daly Ian Russell Owen Burke Andrew Cullen (Resigned 11 April 2017) Michael Killeen
Company Secretary	Brian Daly (Appointed 1 December 2017) Catherine Harnett (Resigned 1 December 2017)
Company Number	356778
Charity Number	16655
Registered Office and Business Address	Unit 23 Mullaghboy Industrial Estate Navan Co. Meath C15 WK09 Republic of Ireland
Auditors	Clarke Corrigan & Co. Statutory Audit Firm 1 Bedford Place Navan Co. Meath C15 E65E Republic of Ireland
Members	John Burns (Chairperson) Mary Lydon Dave Storey Owen Burke Catherine Harnett Ian Russell Michael Killeen Mary Deery Noel French Kevin Kelly Rex Lee Brian Daly

Meath Accessible Transport Project CLG

(A company limited by guarantee, without a share capital)

DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2017

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", 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 surplus or deficit 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 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 surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

Signed on behalf of the board

John Burns
Director



Brian Daly
Director



26 April 2018

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MEATH ACCESSIBLE TRANSPORT PROJECT CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

We have examined :

- (i) the abridged financial statements for the year ended 31 December 2017 on pages 9 to 14 which the directors of Meath Accessible Transport Project CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of 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 financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 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(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, directors do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged 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 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 the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Other Information

On 26 April 2018 we reported as auditors of Meath Accessible Transport Project CLG to the members on the company's financial statements for the year ended 31 December 2017 to be laid before its Annual General Meeting and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Meath Accessible Transport Project CLG ('the company') for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. 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", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of its deficit 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" , applying Section 1A of that Standard; and
- have been properly 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 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 Accounting Supervisory Authority (IAASA), 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.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF MEATH ACCESSIBLE TRANSPORT PROJECT CLG

pursuant to section 356(1) and 356(2) of the Companies Act 2014

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. The other information comprises the information included in the Directors Report other than the financial statements and our Auditor's Report thereon. Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 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:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the 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 financial statements to be readily and properly audited. The 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 any 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.

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 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

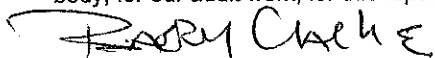
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

**INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS
OF MEATH ACCESSIBLE TRANSPORT PROJECT CLG**
pursuant to section 356(1) and 356(2) of the Companies Act 2014

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 any 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."



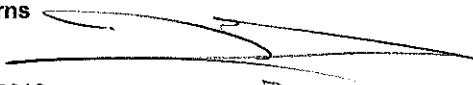
Barry Clarke CPA
for and on behalf of
CLARKE CORRIGAN & CO.
Statutory Audit Firm
1 Bedford Place
Navan
Co. Meath
C15 E65E
Republic of Ireland

We certify that the auditor's report on pages 5 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

Brian Daly
Secretary



John Burns
Director



26 April 2018

Meath Accessible Transport Project CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as going concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as going concerns.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Meath Accessible Transport Project CLG

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BALANCE SHEET

as at 31 December 2017

	Notes	2017 €	2016 €
Fixed Assets			
Tangible assets	5	469,358	479,153
Current Assets			
Debtors	6	116,440	117,273
Cash and cash equivalents		215,941	219,700
		<u>332,381</u>	<u>336,973</u>
Creditors: Amounts falling due within one year	7	<u>(152,286)</u>	<u>(98,696)</u>
Net Current Assets		<u>180,095</u>	<u>238,277</u>
Total Assets less Current Liabilities		<u>649,453</u>	<u>717,430</u>
Creditors			
Amounts falling due after more than one year	8	<u>(238,359)</u>	<u>(261,328)</u>
Net Assets		<u>411,094</u>	<u>456,102</u>
Reserves			
Income and expenditure account	12	<u>411,094</u>	<u>456,102</u>
Members' Funds		<u>411,094</u>	<u>456,102</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.

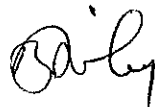
We as Directors of Meath Accessible Transport Project CLG, state that -

The company has relied on the specified exemption contained in section 352 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 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 April 2018 and signed on its behalf by:

John Burns
Director

Brian Daly
Director



Meath Accessible Transport Project CLG
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RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2017

	Retained surplus	Total
	€	€
At 1 January 2016	486,124	486,124
Deficit for the year	<u>(30,022)</u>	<u>(30,022)</u>
At 31 December 2016	456,102	456,102
Deficit for the year	<u>(45,008)</u>	<u>(45,008)</u>
At 31 December 2017	<u><u>411,094</u></u>	<u><u>411,094</u></u>

Meath Accessible Transport Project CLG

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the year ended 31 December 2017

1. GENERAL INFORMATION

Meath Accessible Transport Project CLG is a company limited by guarantee incorporated in Republic of Ireland

2. 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 year ended 31 December 2017 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.

Income

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	20% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	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 debtors

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

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Taxation

Meath Accessible Transport Project CLG is a registered charity (CHY 16655)

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

Meath Accessible Transport Project CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

3. INTEREST PAYABLE AND SIMILAR EXPENSES					
				2017	2016
				€	€
Interest				14,378	19,537
				<u> </u>	<u> </u>
4. EMPLOYEES					
The average monthly number of employees, including directors, during the year was as follows:					
				2017	2016
				Number	Number
Employees - Full and Part Time				62	62
				<u> </u>	<u> </u>
5. TANGIBLE FIXED ASSETS					
	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost or Valuation					
At 1 January 2017	340,873	25,752	212,989	836,997	1,416,611
Additions	65,788	-	9,935	6,250	81,973
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2017	406,661	25,752	222,924	843,247	1,498,584
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation					
At 1 January 2017	50,200	13,974	166,347	706,937	937,458
Charge for the year	16,266	5,150	17,906	52,446	91,768
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2017	66,466	19,124	184,253	759,383	1,029,226
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value					
At 31 December 2017	<u>340,195</u>	<u>6,628</u>	<u>38,671</u>	<u>83,864</u>	<u>469,358</u>
At 31 December 2016	<u>290,673</u>	<u>11,778</u>	<u>46,642</u>	<u>130,060</u>	<u>479,153</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
6. DEBTORS				2017	2016
				€	€
Trade debtors				90,606	99,440
Taxation				1,270	-
Prepayments				24,564	17,833
				<u> </u>	<u> </u>
				116,440	117,273
				<u> </u>	<u> </u>
7. CREDITORS				2017	2016
Amounts falling due within one year				€	€
Amounts owed to credit institutions				33,300	33,300
Payments received on account				7,000	-
Trade creditors				58,079	26,869
Taxation				17,460	17,151
Accruals				36,447	21,376
				<u> </u>	<u> </u>
				152,286	98,696
				<u> </u>	<u> </u>

Meath Accessible Transport Project CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

8. CREDITORS	2017	2016
Amounts falling due after more than one year	€	€
Community Finance Ireland (UCIT) Property Loan	194,471	213,125
Government grants (Note 10)	43,888	48,203
	<u>238,359</u>	<u>261,328</u>
Loans		
Repayable in one year or less, or on demand	33,300	33,300
Repayable between two and five years	133,200	133,200
Repayable in five years or more	61,271	79,925
	<u>227,771</u>	<u>246,425</u>

Community Finance Ireland (UCIT) hold 1st legal charge on the 10,000 sq ft building vested in the name of Meath Accessible Transport Limited at Unit 23, Mullaghboy Industrial Estate, Navan, Co-Meath and a chattel mortgage on existing fleet of 22 vehicles.

9. TAXATION	2017	2016
	€	€
Debtors:		
Withholding tax	1,270	-
	<u>1,270</u>	<u>-</u>
Creditors:		
PAYE	17,460	17,151
	<u>17,460</u>	<u>17,151</u>
10. GOVERNMENT GRANTS DEFERRED	2017	2016
	€	€
Capital grants received and receivable		
At 1 January 2017	48,204	40,291
Increase in year	18,890	26,159
	<u>67,094</u>	<u>66,450</u>
At 31 December 2017	67,094	66,450
Amortisation		
At 1 January 2017	(23,206)	(18,247)
	<u>(23,206)</u>	<u>(18,247)</u>
Net book value		
At 31 December 2017	43,888	48,203
	<u>43,888</u>	<u>48,203</u>
At 1 January 2017	24,998	22,044
	<u>24,998</u>	<u>22,044</u>

11. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 1.

Meath Accessible Transport Project CLG

(A company limited by guarantee, without a share capital)

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

12. INCOME AND EXPENDITURE ACCOUNT

	2017	2016
	€	€
At 1 January 2017	456,102	486,124
Deficit for the year	<u>(45,008)</u>	<u>(30,022)</u>
At 31 December 2017	<u><u>411,094</u></u>	<u><u>456,102</u></u>

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 26 April 2018.

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS
of Meath Accessible Transport Project CLG
pursuant to section 356(2) of the Companies Act 2014**

'We have examined:

- (i) the abridged financial statements for the year ended 31 December 2017 on pages 9 to 14 which the directors of Meath Accessible Transport Project CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) 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 directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the section 352 of 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 financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged 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 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 the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).



CLARKE CORRIGAN & CO.

Statutory Audit Firm
1 Bedford Place
Navan
Co. Meath
C15 E65E
Republic of Ireland

26 April 2018

