

Company Number: 532098

Denthouse Dental Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Denthouse Dental Ltd
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Denthouse Dental Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 August 2025

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" 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.

Signed on behalf of the board

Patrick O'Brien
Director

Terri O'Brien
Director

5 March 2026

Denthouse Dental Ltd

BALANCE SHEET

as at 31 August 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	109,092	129,133
Investments	7	565,000	565,000
Fixed Assets		674,092	694,133
Current Assets			
Debtors	8	47,553	9,437
Cash and cash equivalents		1,030,367	596,244
		1,077,920	605,681
Creditors: amounts falling due within one year	9	(28,981)	(33,219)
Net Current Assets		1,048,939	572,462
Total Assets less Current Liabilities		1,723,031	1,266,595
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		1,722,931	1,266,495
Equity attributable to owners of the company		1,723,031	1,266,595

We as Directors of Denthouse Dental Ltd, 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 5 March 2026 and signed on its behalf by:

Patrick O'Brien
Director

Terri O'Brien
Director

Denthouse Dental Ltd
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 August 2025

	Called up share capital €	Retained earnings €	Total €
At 1 September 2023	100	981,355	981,455
Profit for the financial year	-	285,140	285,140
At 31 August 2024	100	1,266,495	1,266,595
Profit for the financial year	-	589,769	589,769
Dividends payable	-	(133,333)	(133,333)
At 31 August 2025	100	1,722,931	1,723,031

Denthouse Dental Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Denthouse Dental Ltd is a company limited by shares incorporated in Ireland. Monread Dental Clinic, Unit 4 Block 5, Monread Avenue, Naas is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102

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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% 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.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

Denthouse Dental Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 August 2025

Trade and other creditors

Trade and other creditors 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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

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	29,048	27,922
Operating lease rentals		
- Office equipment	56,949	60,354
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 6.00|6, (2024 - 6).

	2025	2024
	Number	Number
Director	2	2
Staff	4	4
	<u> </u>	<u> </u>
	6	6
	<u> </u>	<u> </u>

Denthouse Dental Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

5. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>84,940</u>	<u>40,190</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>674,709</u>	<u>325,330</u>
Profit before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 12.50% (2024 - 12.50%)	84,339	40,666
Effects of:		
Depreciation in excess of capital allowances for period	<u>601</u>	<u>(476)</u>
Total tax charge for the financial year (Note 5 (a))	<u>84,940</u>	<u>40,190</u>

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 September 2024	223,374	51,162	274,536
Additions	9,007	-	9,007
At 31 August 2025	<u>232,381</u>	<u>51,162</u>	<u>283,543</u>
Depreciation			
At 1 September 2024	145,403	-	145,403
Charge for the financial year	29,048	-	29,048
At 31 August 2025	<u>174,451</u>	<u>-</u>	<u>174,451</u>
Net book value			
At 31 August 2025	<u>57,930</u>	<u>51,162</u>	<u>109,092</u>
At 31 August 2024	<u>77,971</u>	<u>51,162</u>	<u>129,133</u>

7. Investments

	Other unlisted investments €	Total €
Investments		
Cost		
At 31 August 2025	<u>565,000</u>	<u>565,000</u>
Net book value		
At 31 August 2025	<u>565,000</u>	<u>565,000</u>
At 31 August 2024	<u>565,000</u>	<u>565,000</u>

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8. Debtors		2025	2024
		€	€
Trade debtors		36,822	9,437
Taxation		10,731	-
		<u>47,553</u>	<u>9,437</u>
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		43,318	53,114
Taxation		8,334	47,159
Directors' current accounts (Note 13)		27,329	32,946
Other creditors		(50,000)	(100,000)
		<u>28,981</u>	<u>33,219</u>
10. Income Statement			
	Profit	2025	2024
	account	€	€
	€		
At 1 September 2024	1,266,495	1,266,495	981,355
Profit for the financial year	589,769	589,769	285,140
Dividends payable	(133,333)	(133,333)	-
At 31 August 2025	<u>1,722,931</u>	<u>1,722,931</u>	<u>1,266,495</u>
11. Financial commitments			
Total future minimum lease payments under non-cancellable operating leases are as follows:			
		2025	2024
		€	€
Due:			
Within one year		-	(60,354)
		<u> </u>	<u> </u>
12. Capital commitments			
The company had no material capital commitments at the financial year-ended 31 August 2025.			
13. Directors' remuneration and transactions		2025	2024
		€	€
Remuneration		94,005	96,931
		<u> </u>	<u> </u>
The following amounts are repayable to the directors:			
		2025	2024
		€	€
Patrick O'Brien		27,329	32,946
		<u> </u>	<u> </u>
14. Post-Balance Sheet Events			
There have been no significant events affecting the company since the financial year-end.			

Denthouse Dental Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.