

Company Number: 38100

C & D Medical Hall Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

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C & D Medical Hall Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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", 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.

C & D Medical Hall Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	15,250	28,238
Investments	6	765,258	765,258
Fixed Assets		<u>780,508</u>	<u>793,496</u>
Current Assets			
Stocks	7	110,798	136,762
Debtors	8	7,250,072	6,110,004
Cash and cash equivalents		131,633	376,355
		<u>7,492,503</u>	<u>6,623,121</u>
Creditors: amounts falling due within one year	9	<u>(3,074,778)</u>	<u>(2,835,555)</u>
Net Current Assets		<u>4,417,725</u>	<u>3,787,566</u>
Total Assets less Current Liabilities		<u>5,198,233</u>	<u>4,581,062</u>
Capital and Reserves			
Called up share capital presented as equity		82,298	82,298
Retained earnings		5,115,935	4,498,764
Equity attributable to owners of the company		<u>5,198,233</u>	<u>4,581,062</u>

C & D Medical Hall Limited

BALANCE SHEET

as at 31 March 2025

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 C & D Medical Hall 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 359 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 23 January 2026 and signed on its behalf by:

Paul McKeon
Director

Paul Glackin
Director

C & D Medical Hall Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

C & D Medical Hall Limited is a company limited by shares incorporated in Ireland. Unit E6, Nutgrove Office Park,, Dublin 14, Dublin,, D14 A0X2 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 March 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 280B 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 is recorded at fair value and stated net of discounts, VAT and similar taxes. Turnover is derived from the provision of goods and services falling within the company's ordinary activities. Turnover on the sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which is usually when the goods are physically delivered to the buyer. Turnover on the supply of services is recognised by reference to the stage of completion of the service at the end of the financial 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
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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.

Investments

The company holds investments in its subsidiary undertakings. Investments held as fixed assets are initially recorded at cost and thereafter carried at fair value where the directors can reliably and without due cost obtain a measurement of their fair value at each year end. Any gains or losses in fair value are recognised through the profit and loss account in the relevant period.

Where these investments cannot be measured reliably they will be carried at cost less impairment.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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.

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.

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	12,988	12,988

4. Employees

The average monthly number of employees, including directors, during the financial year was 8, (2024 - 8).

	2025	2024
	Number	Number
Average employed in the year	8	8

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 April 2024	103,902	103,902
At 31 March 2025	103,902	103,902
Depreciation		
At 1 April 2024	75,664	75,664
Charge for the financial year	12,988	12,988
At 31 March 2025	88,652	88,652
Net book value		
At 31 March 2025	15,250	15,250
At 31 March 2024	28,238	28,238

C & D Medical Hall Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 March 2025	765,258	765,258
Net book value		
At 31 March 2025	765,258	765,258
At 31 March 2024	765,258	765,258

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	110,798	136,762

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Trade debtors	114,140	92,371
Amounts owed by group undertakings	7,049,141	5,936,363
Amounts owed by connected parties	(1,619)	(1,619)
Taxation	86,557	80,302
Prepayments	1,853	2,587
	7,250,072	6,110,004

9. Creditors

Amounts falling due within one year	2025 €	2024 €
Trade creditors	94,517	97,237
Amounts owed to group undertakings	2,918,442	2,675,674
Taxation	44,319	45,144
Accruals	17,500	17,500
	3,074,778	2,835,555

10. Income Statement

	2025 €	2024 €
At 1 April 2024	4,498,764	4,012,008
Profit for the financial year	262,504	246,756
Payment of dividends	354,667	240,000
At 31 March 2025	5,115,935	4,498,764

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Parent company

The company regards PMK Asset Holdings Limited as its parent company.

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.