

Company Number: 664253

Healthcare Now Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Healthcare Now Limited

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Healthcare Now Limited
DIRECTOR AND OTHER INFORMATION

Director	Brendan Cuttriss
Company Secretary	Malone Secretaries Limited
Company Number	664253
Registered Office and Business Address	Landscape House Baldonnell Business Park Baldonnell Dublin 22 Republic of Ireland
Accountants	Malone & Company Accountants Limited Chartered Certified Accountants Landscape House Baldonnell Business Park Baldonnell Dublin 22 Republic of Ireland

Healthcare Now Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms 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 December 2025."

Healthcare Now Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>9,636</u>	<u>6,057</u>
Current Assets			
Debtors	6	10	10
Cash at bank and in hand		<u>39,862</u>	<u>15,767</u>
		<u>39,872</u>	<u>15,777</u>
Creditors: amounts falling due within one year	7	<u>(36,296)</u>	<u>(5,797)</u>
Net Current Assets		<u>3,576</u>	<u>9,980</u>
Total Assets less Current Liabilities		<u><u>13,212</u></u>	<u><u>16,037</u></u>
Capital and Reserves			
Called up share capital presented as equity		10	10
Retained earnings	8	<u>13,202</u>	<u>16,027</u>
Shareholders' Funds		<u><u>13,212</u></u>	<u><u>16,037</u></u>

I as Director of Healthcare Now 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) I 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 micro companies' regime.

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

Brendan Cuttriss
Director

Healthcare Now Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Healthcare Now Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 664253. The registered office of the company is Landscape House, Baldonnell Business Park, Baldonnell, Dublin 22, Republic of Ireland which is also the principal place of business of the company. 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 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts.

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.

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.

Foreign currencies

Ordinary share capital

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

Healthcare Now Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	1,753	1,087
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).		
	2025	2024
	Number	Number
Director	1	1
	<u><u> </u></u>	<u><u> </u></u>
5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	8,694	8,694
Additions	5,332	5,332
	<u> </u>	<u> </u>
At 31 December 2025	14,026	14,026
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	2,637	2,637
Charge for the financial year	1,753	1,753
	<u> </u>	<u> </u>
At 31 December 2025	4,390	4,390
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	9,636	9,636
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	6,057	6,057
	<u><u> </u></u>	<u><u> </u></u>
6. Debtors	2025	2024
	€	€
Other debtors	10	10
	<u><u> </u></u>	<u><u> </u></u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	185	-
Taxation	14,535	4,597
Accruals	21,576	1,200
	<u> </u>	<u> </u>
	36,296	5,797
	<u><u> </u></u>	<u><u> </u></u>

Healthcare Now Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

8. Profit and loss account

	2025	2024
	€	€
At 1 January 2025	16,027	16,747
Profit for the financial year	158,360	68,606
Payment of dividends	(161,185)	(69,326)
	<u>13,202</u>	<u>16,027</u>
At 31 December 2025	<u>13,202</u>	<u>16,027</u>

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 March 2026.