

**Stomat Dental Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 September 2025**

# **Stomat Dental Services Limited**

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## **Stomat Dental Services Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Alina Kozachenko Tomas Henriksen Roxana Sterpu (Resigned 8 December 2025)
<b>Company Secretary</b>	Tomas Heriksen
<b>Company Number</b>	727856
<b>Registered Office and Business Address</b>	Clondalkin Dental 4 Tower Road Clondalkin Dublin 22
<b>Accountants</b>	Future Vision Accountancy & Business Advice Chartered Accountants 33 The Paddock Old Town Mill Celbridge Co Kildare Republic of Ireland

# **Stomat Dental Services Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 September 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 Future Vision Accountancy & Business Advice, (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 30 September 2025."

### **Signed on behalf of the board**

**Alina Kozachenko**  
Director

**5 January 2026**

**Tomas Henriksen**  
Director

**5 January 2026**

## **Stomat Dental Services Limited**

### **ACCOUNTANTS REPORT**

#### **to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Stomat Dental Services Limited for the financial year ended 30 September 2025**

In accordance with the engagement letter dated 4 November 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 September 2025 as set out on pages 6 to 13 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Stomat Dental Services Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 September 2025 your duty to ensure that Stomat Dental Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Stomat Dental Services Limited. You consider that Stomat Dental Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Stomat Dental Services Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

#### **FUTURE VISION ACCOUNTANCY & BUSINESS ADVICE**

Chartered Accountants  
33 The Paddock  
Old Town Mill  
Celbridge  
Co Kildare  
Republic of Ireland

**5 January 2026**

# Stomat Dental Services Limited

## BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	7	144,900	165,600
Tangible assets	8	48,555	44,921
<b>Fixed Assets</b>		<b>193,455</b>	<b>210,521</b>
<b>Current Assets</b>			
Stocks	9	4,500	4,000
Debtors	10	11,736	7,227
Cash and cash equivalents		64,375	66,286
		<b>80,611</b>	<b>77,513</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>(131,676)</b>	<b>(222,147)</b>
<b>Net Current Liabilities</b>		<b>(51,065)</b>	<b>(144,634)</b>
<b>Total Assets less Current Liabilities</b>		<b>142,390</b>	<b>65,887</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	14	150	150
Retained earnings	15	142,240	65,737
<b>Equity attributable to owners of the company</b>		<b>142,390</b>	<b>65,887</b>

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 Stomat Dental Services 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 5 January 2026 and signed on its behalf by:**

**Alina Kozachenko**  
Director

**Tomas Henriksen**  
Director

**Stomat Dental Services Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 September 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 October 2023</b>	150	(27)	123
Profit for the financial year	-	65,764	65,764
<b>At 30 September 2024</b>	150	65,737	65,887
Profit for the financial year	-	76,503	76,503
<b>At 30 September 2025</b>	<b>150</b>	<b>142,240</b>	<b>142,390</b>

# Stomat Dental Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### 1. General Information

Stomat Dental Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 727856. The registered office of the company is Clondalkin Dental, 4 Tower Road, Clondalkin, Dublin 22 which is also the principal place of business of the company. Principal activity of the company is that of Dental Services. 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 30 September 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 services supplied by the company, exclusive of trade discounts.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### 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:

Plant and machinery	- 12.5% Straight line
Fixtures, fittings and equipment	- 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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. 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.

#### 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.

# Stomat Dental Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 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.

### 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.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

### 3. Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for foreseeable future. The directors are confident that adequate funding will be made available to ensure all third party creditors are paid as they fall due. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

### 4. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of Dental Services.

<b>5. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>8,309</b>	6,816
Amortisation of goodwill	<b>20,700</b>	20,700
	<u><u>          </u></u>	<u><u>          </u></u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 8).

	<b>2025</b>	2024
	<b>Number</b>	Number
Dental Hygienists	<b>1</b>	1
Dental Nurse	<b>4</b>	2
Directors	<b>3</b>	3
Office Manager	<b>1</b>	1
Receptionist	<b>1</b>	1
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>10</b>	8

**Stomat Dental Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 September 2025

**7. Intangible assets**

	<b>Goodwill</b> €	<b>Total</b> €
<b>Cost</b>		
At 1 October 2024	207,000	207,000
At 30 September 2025	207,000	207,000
<b>Provision for diminution in value</b>		
At 1 October 2024	41,400	41,400
Charge for financial year	20,700	20,700
At 30 September 2025	62,100	62,100
<b>Net book value</b>		
At 30 September 2025	<b>144,900</b>	<b>144,900</b>
At 30 September 2024	165,600	165,600

**8. Tangible assets**

	<b>Plant and machinery</b> €	<b>Fixtures, fittings and equipment</b> €	<b>Total</b> €
<b>Cost</b>			
At 1 October 2024	53,324	1,210	54,534
Additions	10,343	1,600	11,943
At 30 September 2025	63,667	2,810	66,477
<b>Depreciation</b>			
At 1 October 2024	9,462	151	9,613
Charge for the financial year	7,958	351	8,309
At 30 September 2025	17,420	502	17,922
<b>Net book value</b>			
At 30 September 2025	<b>46,247</b>	<b>2,308</b>	<b>48,555</b>
At 30 September 2024	43,862	1,059	44,921

**9. Stocks**

	<b>2025</b> €	<b>2024</b> €
Consumables	<b>4,500</b>	4,000

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

**10. Debtors**

	<b>2025</b> €	<b>2024</b> €
Trade debtors	<b>5,068</b>	2,041
Called up share capital not paid	<b>150</b>	150
Prepayments	<b>6,518</b>	5,036
	<b>11,736</b>	7,227

## Stomat Dental Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

<b>11. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>53,628</b>	29,335
Taxation	<b>25,395</b>	43,583
Directors' current accounts (Note 17)	<b>15,334</b>	86,001
Other creditors	<b>20,362</b>	22,741
Accruals	<b>16,907</b>	40,487
Deferred Income	<b>50</b>	-
	<b>131,676</b>	<b>222,147</b>
	<b>€</b>	<b>€</b>
<b>12. Taxation</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Creditors:</b>		
Corporation tax	<b>8,945</b>	12,352
PAYE	<b>16,450</b>	31,231
	<b>25,395</b>	<b>43,583</b>

### 13. Financial Instruments

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

#### Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### Other financial assets

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

#### Loans and borrowings

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

## Stomat Dental Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

### Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

<b>14. Share capital</b>			<b>2025</b>	2024
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares Class 1	1,000,000	€1.00 each	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>
<b>Issued share capital</b>				
Ordinary Shares Class 1	150	€1.00 each	<u><u>150</u></u>	<u><u>150</u></u>

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held</b>	
		<b>At 30/09/25</b>	<b>01/10/24</b>
Alina Kozachenko	Ordinary Shares Class 1	50	50
Tomas Henriksen	Ordinary Shares Class 1	50	50
Roxana Sterpu	Ordinary Shares Class 1	50	50
		<u><u>150</u></u>	<u><u>150</u></u>

<b>15. Income Statement</b>		<b>2025</b>	2024
		€	€
At 1 October 2024		<b>65,737</b>	(27)
Profit for the financial year		<u><u>76,503</u></u>	<u><u>65,764</u></u>
At 30 September 2025		<u><u>142,240</u></u>	<u><u>65,737</u></u>

### 16. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

<b>17. Directors' remuneration and transactions</b>		<b>2025</b>	2024
		€	€
Fees		<b>20,000</b>	54,000
Remuneration		<u><u>99,208</u></u>	<u><u>75,205</u></u>
		<u><u>119,208</u></u>	<u><u>129,205</u></u>

**Stomat Dental Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 September 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Alina Kozachenko	<b>7,667</b>	28,667
Tomas Henriksen	<b>7,667</b>	28,667
Roxana Sterpu	-	28,667
	<u><b>15,334</b></u>	<u>86,001</u>

In Creditors within one year is included an amount of €15,334. This is directors loan repayable to Alina Kozachenko (7,667) and Tomas Henriksen (7,667). The loan is interest free and repayable on demand.

**18. Controlling interest**

The company was controlled equally by Alina Kozachenko, Roxana Sterpu and Tomas Henriksen, each holding 33.33 % of share capital during accounting period ended 30 September 2025.

**19. Post-Balance Sheet Events**

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

**20. Approval of financial statements**

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