

**Cura Homecare Limited**

**Abridged Financial Statements**

**for the year ended 31st August 2025**

**Registration Number 331608**

## **Cura Homecare Limited**

### **Statement of directors' 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 the law, the directors have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard for the micro-entities regime("relevant financial reporting framework"). 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's 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 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 and enable the financial statements to be properly prepared. 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 as set out for the year:

- 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 judgments underlying them.
- The directors confirm that they have made available all the company's accounting records and provided all the information 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 year ended 31st August 2025."

### **Extract from Directors' Report regarding Directors, Secretary and their Interests**

	<b>2025</b>	<b>2024</b>
	<b>Ordinary shares</b>	
Graham Molloy	1	1
Avila Molloy	1	1

On behalf of the board:

**Graham Molloy**  
Secretary

**Avila Molloy**  
Director

**Date: 31st December 2025**

**Cura Homecare Limited**

**Abridged Balance Sheet  
as at 31 August 2025**

		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
<b>Fixed Assets</b>			
Tangible assets	<b>3</b>	1	1
<b>Current Assets</b>			
Cash at bank and in hand		8,365	-
		<u>8,365</u>	<u>-</u>
<b>Creditors: amounts falling due within one year</b>		(61,489)	(53,149)
<b>Net Current Liabilities</b>		<u>(53,124)</u>	<u>(53,149)</u>
<b>Total Assets Less Current Liabilities</b>		<u>(53,123)</u>	<u>(53,148)</u>
<b>Capital and Reserves</b>			
Called up share capital	<b>4</b>	3	3
Profit and loss account		(53,126)	(53,151)
<b>Equity Shareholders' Funds</b>		<u>(53,123)</u>	<u>(53,148)</u>

We, as directors of Cura Homecare 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The financial statements were approved by the board on 31 December 2025 and signed on its behalf by :

**Graham Molloy**  
Director

**Avila Molloy**  
Director



**Cura Homecare Limited**

**Notes to the Abridged Financial Statements  
for the year ended 31 August 2025**

**2. Critical accounting judgements and key sources of estimation uncertainty.**

In the application of the Company's accounting policies the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors make estimates and assumptions concerning the future in the process of preparing the company's financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below, where relevant.

<b>3.</b>	<b>Fixed assets</b>		<b>Tangible fixed assets €</b>
	<b>Cost</b>		
	At 1st September 2024		
	At 31 August 2025		6,451
			<hr/>
	<b>Depreciation</b>		
	At 1st September 2024		
	At 31 August 2025		6,450
			<hr/>
	<b>Net book values</b>		
	At 31 August 2025		1
			<hr/> <hr/>
	At 31 August 2024		1
			<hr/> <hr/>
<b>4.</b>	<b>Share Capital</b>	<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	<b>Authorised equity</b>		
	100,000 Ordinary shares of €1.26974 each	126,974	126,974
		<hr/>	<hr/>
	<b>Allotted, called up and fully paid equity</b>		
	2 Ordinary shares of €1.26974 each	3	3
		<hr/> <hr/>	<hr/> <hr/>

**Cura Homecare Limited**

**Notes to the Abridged Financial Statements  
for the year ended 31 August 2025**

**5. Approval of financial statements**

The financial statements were approved by the Board on 31 December 2025.