

PEAK CONDITION CLINIC LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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for the financial year ended 31 December 2025

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PEAK CONDITION CLINIC LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director 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 director 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 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 and 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 and 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 Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or 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 31/12/2025.

Approved by the Board of Directors and signed on its behalf by:



Angie Jenkins
Director

28 January 2026



Cian O'Byrne
Director

PEAK CONDITION CLINIC LIMITED

BALANCE SHEET

for the financial year ended 31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Intangible assets	4	20,867	41,738
Tangible assets	5	24,773	13,486
		<u>45,640</u>	<u>55,224</u>
Current assets			
Debtors	6	15,028	22,690
Cash at bank and in hand		5,790	23,577
		<u>20,818</u>	<u>46,267</u>
Creditors: amounts falling due within one year	7	(6,637)	(14,135)
Net current assets		<u>14,181</u>	<u>32,132</u>
Total assets less current liabilities		<u>59,821</u>	<u>87,356</u>
Net assets		<u>59,821</u>	<u>87,356</u>
Capital and reserves			
Called-up share capital	8	100	100
Profit and loss account		59,721	87,256
Total shareholders' funds		<u>59,821</u>	<u>87,356</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

PEAK CONDITION CLINIC LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director 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 director 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 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 and 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 and 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 Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or 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 31/12/2025.

Approved by the Board of Directors and signed on its behalf by:



Angie Jenkins
Director

28 January 2026



Cian O'Byrne
Director

PEAK CONDITION CLINIC LIMITED
 STATEMENT OF CHANGES IN EQUITY
 for the financial year ended 31 December 2025

	Called-up share capital €	Profit and loss account €	Total €
At 01 January 2024	100	116,176	116,276
Loss for the financial year	0	(28,920)	(28,920)
Total comprehensive loss	0	(28,920)	(28,920)
At 31 December 2024	100	87,256	87,356
At 01 January 2025	100	87,256	87,356
Loss for the financial year	0	(27,535)	(27,535)
Total comprehensive loss	0	(27,535)	(27,535)
At 31 December 2025	100	59,721	59,821

PEAK CONDITION CLINIC LIMITED

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

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Peak Condition Clinic Limited (registered number 555838) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Red Lane, Kilmacanogue, Co. Wicklow, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Peak Condition Clinic Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable. Where a contract has only been partially completed at the Balance Sheet date turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

Employee benefits

Short term benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

PEAK CONDITION CLINIC LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued) for the financial year ended 31 December 2025

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Intangible assets

Intangible assets are stated at cost or valuation, net of amortisation and any provision for impairment. Amortisation is provided on all intangible assets at rates to write off the cost or valuation of each asset over its expected useful life as follows:

Goodwill	15 years straight line
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Goodwill

Goodwill arises on business combination and represents any excess of consideration given over the fair value of the identifiable assets and liabilities acquired. Goodwill is initially recognised as an intangible asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised on a straight line basis over its useful economic life, which is [number] years.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Fixtures and fittings	8 years straight line
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Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

PEAK CONDITION CLINIC LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued) for the financial year ended 31 December 2025

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Balance Sheet date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

PEAK CONDITION CLINIC LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 December 2025

Ordinary share capital

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

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	1	1

3. Operating loss and loss on ordinary activities before taxation

Operating loss and loss on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 5)	4,647	4,715
Amortisation of intangible assets (note 4)	20,871	20,871
Government grants	(2,500)	0

4. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 01 January 2025	208,706	208,706
Additions	208,706	208,706
At 31 December 2025	208,706	208,706
Accumulated amortisation		
At 01 January 2025	166,968	166,968
Charge for the financial year	20,871	20,871
At 31 December 2025	187,839	187,839
Net book value		
At 31 December 2025	20,867	20,867
At 31 December 2024	41,738	41,738

PEAK CONDITION CLINIC LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)

for the financial year ended 31 December 2025

5. Tangible assets

	Fixtures and fittings €	Total €
Cost		
At 01 January 2025	57,667	57,667
Additions	15,934	15,934
At 31 December 2025	73,601	73,601
Accumulated depreciation		
At 01 January 2025	44,181	44,181
Charge for the financial year	4,647	4,647
At 31 December 2025	48,828	48,828
Net book value		
At 31 December 2025	24,773	24,773
At 31 December 2024	13,486	13,486

6. Debtors

	2025 €	2024 €
Trade debtors	12,813	13,109
Amounts owed by directors (note 9)	2,215	0
Prepayments and accrued income	0	7,266
Other debtors	0	2,315
	15,028	22,690

7. Creditors: amounts falling due within one year

	2025 €	2024 €
Trade creditors	77	2,455
Amounts owed to directors (note 9)	58	58
Accruals	1,000	5,960
Deferred income	1,300	0
Taxation and social security	4,203	5,630
Other creditors	(1)	32
	6,637	14,135

PEAK CONDITION CLINIC LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)

for the financial year ended 31 December 2025

8. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid 100 Ordinary shares of €1.00 each	100	100

9. Related party transactions

Transactions with the entity's directors (or members of its governing body)

Amounts owed by directors

	2025	2024
	€	€
Cian O'Byrne	2,215	2,315

Amounts owed to directors

	2025	2024
	€	€
Angie Jenkins	58	58

10. Events after the Balance Sheet date

There have been no events after the balance sheet date affecting the Company since the financial year.