

James Crotty Pharmacy Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

James Crotty Pharmacy Limited

CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 7

James Crotty Pharmacy Limited DIRECTORS AND OTHER INFORMATION

Directors	James Crotty Susan Coe
Company Secretary	Susan Coe
Company Number	673753
Registered Office	Bodalmore Grovine West Waterford Road Kilkenny Co. Kilkenny R95 HR4X
Business Address	Main Street Bennettsbridge Co. Kilkenny Ireland
Accountants	Xeinadin Chartered Accountants Lacken House Kilkenny Co. Kilkenny R95 KF34 Ireland
Bankers	AIB Bank 3 High Street Kilkenny Co. Kilkenny
Solicitors	Hughes Walsh Solicitors 23 James' Street Kilkenny Co. Kilkenny Ireland

James Crotty Pharmacy Limited
CHARTERED ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of James Crotty Pharmacy Limited for the financial year ended 31 December 2025

In accordance with the engagement letter 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 31 December 2025 as set out on pages 5 to 7 which comprise the Statement of Financial Position and 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 James Crotty Pharmacy 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 Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that James Crotty Pharmacy 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 James Crotty Pharmacy Limited. You consider that James Crotty Pharmacy 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 James Crotty Pharmacy 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.

XEINADIN
Chartered Accountants
Lacken House
Kilkenny
Co. Kilkenny
R95 KF34
Ireland

26 March 2026

James Crotty Pharmacy Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	2025	2024
	€	€
Non-Current Assets	32,567	44,741
Current assets	239,019	239,522
Prepayments and accrued income	2,239	2,181
Payables: amounts falling due within one year	(79,934)	(94,522)
Net Current Assets	161,324	147,181
Total Assets less Current Liabilities	193,891	191,922
Accruals and deferred income	(3,500)	(3,300)
Net Assets	190,391	188,622
Equity	190,391	188,622

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of James Crotty Pharmacy 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 (as a micro company). 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 Directors and authorised for issue on 26 March 2026 and signed on its behalf by:

James Crotty
Director

Susan Coe
Director

James Crotty Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

James Crotty Pharmacy Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 673753. The registered office of the company is Bodalmore, Grovine West, Waterford Road, Kilkenny, Co. Kilkenny, R95 HR4X. 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 financial statements.

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.

Revenue

Revenue comprises the value of goods and services supplied by the company, exclusive of trade discounts and value added tax.

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.

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 receivables

Trade and other receivables 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 payables

Trade and other payables 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 Statement of Financial Position date.

Ordinary share capital

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

James Crotty Pharmacy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

3. Appropriation of Income Statement	2025	2024
	€	€
Profit brought forward	188,522	196,556
Profit/(loss) for the financial year	1,769	(8,034)
Profit carried forward	190,291	188,522

4. Approval of financial statements

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