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Company Number: 534822

**Pentle Medical Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

**Pentle Medical Ltd**  
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**Pentle Medical Ltd**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

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 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

Signed on behalf of the board

Dr. Peter Watson  
Director

17 November 2025



Dr Fionnuala Joyce  
Director

17 November 2025

**Pentle Medical Ltd**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Intangible assets	5	777	7,682
Tangible assets	6	28,587	35,448
<b>Fixed Assets</b>		<u>29,364</u>	<u>43,130</u>
<b>Current Assets</b>			
Debtors	7	22,399	13,457
Cash at bank and in hand		79,035	52,196
		<u>101,434</u>	<u>65,653</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(10,587)</u>	<u>(2,999)</u>
<b>Net Current Assets</b>		<u>90,847</u>	<u>62,654</u>
<b>Total Assets less Current Liabilities</b>		<u>120,211</u>	<u>105,784</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	9	120,111	105,684
<b>Shareholders' Funds</b>		<u>120,211</u>	<u>105,784</u>

We as Directors of Pentle Medical Ltd, 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,

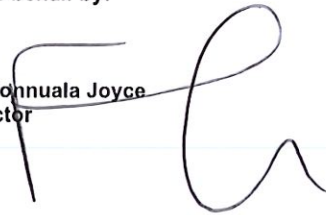
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 micro companies' regime.

Approved by the board on 17 November 2025 and signed on its behalf by:

  
Dr. Peter Watson  
Director

  
Dr Fionnuala Joyce  
Director

**Pentle Medical Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**1. General Information**

Pentle Medical Ltd is a company limited by shares incorporated in Ireland. Building 1, Swift Square, Northwood Park, Northwood, Dublin 9, D09 A0E4, Ireland is the registered office. The financial statements have been presented in Euro (€) which is also the functional currency of the company. These financial statements are for this individual entity, the company does not have a parent or any subsidiaries.

**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.

**Statement of compliance**

The financial statements of the company for the year ended 30 April 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.

**Accounting Convention**

The financial statements are prepared under the historical cost convention.

**Turnover**

Turnover comprises of the company's share of profits of Edenpark Medical practice.

**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 when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and as the entity is unable to make a reliable estimate of its useful life, it is amortised on a straight line basis over 10 years. 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:

Motor vehicles	- 12.5% Straight line
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The carrying values of intangible 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.

**Cash at bank and in hand**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

**Pentle Medical Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 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**

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.

<b>3. Operating profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	6,861	6,861
Amortisation of goodwill	6,905	12,155
	<u>6,905</u>	<u>12,155</u>

**4. Employees**

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	<b>2025</b>	<b>2024</b>
	Number	Number
Director	2	2
	<u>2</u>	<u>2</u>

**5. Intangible assets**

	<b>Goodwill</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 May 2024	121,552	121,552
At 30 April 2025	121,552	121,552
<b>Provision for diminution in value</b>		
At 1 May 2024	113,870	113,870
Charge for financial year	6,905	6,905
At 30 April 2025	120,775	120,775
<b>Net book value</b>		
At 30 April 2025	777	777
At 30 April 2024	7,682	7,682

continued

**Pentle Medical Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

6. Tangible assets	Motor vehicles	Total
	€	€
<b>Cost</b>		
At 1 May 2024	54,887	54,887
At 30 April 2025	54,887	54,887
<b>Depreciation</b>		
At 1 May 2024	19,439	19,439
Charge for the financial year	6,861	6,861
At 30 April 2025	26,300	26,300
<b>Net book value</b>		
At 30 April 2025	<u>28,587</u>	<u>28,587</u>
At 30 April 2024	<u>35,448</u>	<u>35,448</u>
<b>7. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	21,787	6,381
Directors' current accounts	-	546
Taxation	-	5,959
Called up share capital not paid	100	100
Prepayments	512	471
	<u>22,399</u>	<u>13,457</u>
<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Taxation	6,900	530
Directors' current accounts	1,252	-
Accruals	2,435	2,469
	<u>10,587</u>	<u>2,999</u>
<b>9. Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
At 1 May 2024	105,684	110,066
Profit/(loss) for the financial year	14,427	(4,382)
At 30 April 2025	<u>120,111</u>	<u>105,684</u>
<b>10. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
<b>11. Post-Balance Sheet Events</b>		
There have been no significant events affecting the company since the financial year-end.		

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**Pentle Medical Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 17 November 2025.