

Company registration number: 748990

Castleisland The Clinic Limited
Unaudited abridged financial statements
for the financial year ended 31 December 2025

Castleisland The Clinic Limited

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Castleisland The Clinic Limited

Directors and other information

Directors	James Costello Therese Brick
Secretary	James Costello
Company number	748990
Registered office	David Nolan & Co. 3 Bridge Lane Tralee Co. Kerry.
Business address	3 Bridge Lane Tralee Co. Kerry
Accountants	David Nolan & Co. 3, Bridge Lane Tralee Co. Kerry

Castleisland The Clinic Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 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 and then apply them consistently;
- make judgments 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.

On behalf of the Board

James Costello
Director

Therese Brick
Director

Date: 31st March 2026

Castleisland The Clinic Limited

**Balance sheet
As at 31st December 2025**

	2025	2024
	€	€
Current assets	100	100
Net current assets	<u>100</u>	<u>100</u>
Total assets less current liabilities	100	100
Net assets	<u><u>100</u></u>	<u><u>100</u></u>
Capital and reserves	<u><u>100</u></u>	<u><u>100</u></u>

We, as directors of Castleisland The Clinic Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 31st March 2026 and signed on behalf of the board by:

James Costello
Director

Therese Brick
Director

Castleisland The Clinic Limited

Notes to the abridged financial statements Financial year ended 31st December 2025

1. Reporting Entity

Castleisland The Clinic Limited is a company limited by shares, incorporated and registered in Ireland under the CRO number 748990. The address of the company is 3 Bridge lane, Tralee, Co. Kerry, The company has not yet commenced to trade. The company is controlled by the directors. The company registration number is: 748990.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Castleisland The Clinic Limited

Notes to the abridged financial statements (continued) Financial year ended 31st December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Financial Assets:

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Other financial assets, including trade debtors, cash and cash equivalents are initially measured at the cost plus any transaction costs not immediately recognised in profit or loss, less any impairment losses recognised to date.

Other financial assets are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

Financial Liabilities:

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Other financial liabilities, including trade and other creditors, are initially measured at the transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit and loss and repayments plus cumulative interest expense incurred.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	-	-
At the end of the financial year	-	-

