

Treatment Options Ltd

Unaudited Financial Statements

For period ended 11<sup>th</sup> March 2026

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Treatment Options Ltd

Company number: 771688

Registered Office: 86 Carrabeag, Newport Road, Castlebar, Co Mayo

Directors: Malgorzata Staunton, David Staunton Secretary: David Staunton

## 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 and promulgated by the Institute of Chartered Accountants in Ireland. 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 and 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: o select suitable accounting policies and then apply them consistently; o make judgments and accounting estimates that are reasonable and prudent; o 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 to 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.

Treatment Options Ltd.

### Directors Report

Under the terms of section 325 of the Companies Act 2014 as amended by section 41 Companies (Accounting) Act 2017, Micro Companies are not required to prepare a directors report provided that the information required under section 328 of the Companies Act 2014 is included as a note or a footnote to the Balance Sheet. Treatment Options Ltd has not yet commenced activity. Because Treatment Options Ltd is a 'micro company' it can claim and is claiming exemption from filing full Financial Statements ("abridged Financial Statements") and exemption from filing auditor's report (the "Audit exemption"). However, we must, and do, include a statement on the Balance Sheet when claiming both audit exemption and the micro company (abridgement) exemption.

The Directors report was approved by the board of directors on 11<sup>th</sup> March 2026 and signed on behalf of the board by

M. STAUNTON

Malgorzata Staunton

Director

David Staunton

David Staunton

Director

Treatment Options Ltd

Abridged Balance Sheet

As at 11<sup>th</sup> March 2026

	€
Fixed Assets	0
Current Assets	
Prepayments & Accrued Income	
Cash & Bank	2
Net Current Assets	2
Creditors	0
Total Assets less current liabilities	2
Net Assets	0
Ordinary Shares      Note 1	2
Total Capital & Reserves	2

Note 1

Ordinary Shares

Issued at incorporation 2 @ €1.00 to David Staunton

The company does not hold shareholdings in any other entity

We, as Directors of Treatment Options 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 of the Companies Act 2014 are satisfied,

(c) the members of the company have not served notice on the company under section 334(1) of the Companies Act 2014 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.

(e) the company has relied on the specified exemption as a micro company contained in section 352 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 confirms that 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 11<sup>th</sup> March 2026 and signed on behalf of the board by

M. STAUNTON

Malgorzata Staunton  
Director

David Staunton

David Staunton  
Director

1. General information: The company is a private company, registered in Ireland. The address of the registered office is 86 Carrabeag, Newport Road, Castlebar, Co Mayo.
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

#### **Bases of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in Euro (€), which is the functional currency of the entity.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is possible that the associated economic benefits will flow to the entity and the costs incurred in respect of the transactions can be measured reliably.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows: If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

#### **Tangible assets**

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows: If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Grants**

##### **Capital based Grants**

Grants received towards the cost of fixed assets are recognised over the expected useful lives of related assets by treating such grants as 'deferred' income and releasing to the income and expenditure account instalments calculated on a basis consistent with the depreciation policy of those assets. Any unamortised grants are recognised in the balance sheet as a liability within the balance sheet as 'deferred income'

##### **Revenue based Grants**

Revenue based grants are recognised in the income statement in the period that the expenditure to which the grant relates is incurred or, if the grant is received after the expenditure is incurred in the period when the grant is received.

4. Appropriation of profit and loss account

	2026
	€
At the start of the financial period	-
Excess (- Deficit) of Income over Expenditure for the financial period	-
At the end of the financial period	-