

Company Number: 641751

Blackrock Dental MO'G Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Blackrock Dental MO'G Limited
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Blackrock Dental MO'G Limited
DIRECTORS AND OTHER INFORMATION

Directors	Dr. Morgan O Gara Daphne O'Gara
Company Secretary	Daphne O'Gara
Company Number	641751
Registered Office and Business Address	3 - 6 Rock Hill Blackrock Co Dublin A94AOT3 Ireland
Accountants	Xeinadin Building 1 Swift Square Northwood Park Northwood Avenue Santry Dublin 9 D09 A0E4 Ireland

Blackrock Dental MO'G Limited
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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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. Morgan O Gara
Director



15 January 2026

Daphne O'Gara
Director



15 January 2026


Blackrock Dental MO'G Limited
DIRECTORS' REPORT

for the financial year ended 30 April 2025

Accounting Records

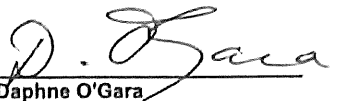
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 3 - 6 Rock Hill, Blackrock, Co Dublin, A94AOT3.

Signed on behalf of the board



Dr. Morgan O'Gara
Director

15 January 2026



Daphne O'Gara
Director

15 January 2026

Blackrock Dental MO'G Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Retained earnings	Total
	€	€
At 1 May 2023	(97,285)	(97,285)
Loss for the financial year	(108,438)	(108,438)
At 30 April 2024	(205,723)	(205,723)
Profit for the financial year	45,024	45,024
At 30 April 2025	(160,699)	(160,699)

Blackrock Dental MO'G Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Blackrock Dental MO'G Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 641751. The registered office of the company is 3 - 6 Rock Hill, Blackrock, Co Dublin, A94AOT3, Ireland which is also the principal place of business of the company. The principal activity of the company has continued to be that of a dental practice. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Goodwill

Goodwill is recognised and measured as the excess of the cost of acquisitions of businesses over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the acquired businesses. Goodwill is amortised through the profit and loss account in equal instalments over its estimated economic life on a straight-line basis. Goodwill is taken into consideration, when that part of the business which caused the initial entry is subsequently sold or closed, in determining the profit or loss on the disposal.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation. Cost includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

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:

Blackrock Dental MO'G Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Long leasehold property	-	5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

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 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 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 Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution plans. Short term benefits, including holiday pay and other non-monetary benefits, are recognised as an expense in the period in which the service is received.

Blackrock Dental MO'G Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(a) Going Concern

At the time of approving the financial statements, the company moved premises in the year to 30th April 2023 and carried out significant works to the new premises, this resulted in reduced level of trading and significant decrease in income however since the company returned to normal trading, the level of patients continues to grow monthly and income increased by 20% in comparison to 30th April 2023, we expect the company to continue to grow and return to profit in the near future.

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

(b) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(c) Establishing useful economic life for amortisation purposes of goodwill

Goodwill comprises a significant portion of the total assets. The annual amortisation charge depends primarily on the estimated useful economic life, which is estimated to be the period during which benefits are expected to arise, of goodwill. The directors regularly review the useful economic life of goodwill and carry out an

Blackrock Dental MO'G Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

impairment review if there are indicators of same. Changes in goodwill useful economic life can have a significant impact on the amortisation charge for the period. Detail of the useful economic life of goodwill is included in the accounting policies.

(d) Stock provisioning

The stock of the company represents a significant portion of the total assets. As a result it is necessary to consider the recoverability of the cost of the stock and the associated provisioning required. When calculating the stock provision, management considers the age and condition of the item and its current purchase price. The level of the provision required is reviewed on an on-going basis and has been disclosed in the stock note to the accounts.

(e) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an ongoing basis and has been disclosed in the notes to the financial statements.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	56,850	53,283
Amortisation of goodwill	-	71,377
(Profit)/loss on disposal of tangible assets	-	2,286
	<u><u> </u></u>	<u><u> </u></u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	21,734	36,436
	<u><u> </u></u>	<u><u> </u></u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 16, (2024 - 14).

	2025	2024
	Number	Number
Dental staff	16	14
	<u><u> </u></u>	<u><u> </u></u>

Blackrock Dental MO'G Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Tax on profit/(loss)	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 7 (b))	-	-
	<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year		
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:		
	2025	2024
	€	€
Profit/(loss) taxable at 12.50%	45,024	(108,438)
	<u> </u>	<u> </u>
Profit/(loss) before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2024 - 12.50%)	5,628	(13,555)
Effects of:		
Expenses not deductible for tax purposes	77	35
Capital allowances for period in excess of depreciation	(8,702)	9,365
Utilisation of tax losses	2,997	-
Loss on disposal of tangible fixed assets	-	286
Adjustment to tax charge in respect of previous periods	-	3,869
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 7 (a))	-	-
	<u> </u>	<u> </u>
No charge to tax arises due to tax losses incurred.		
8. Intangible assets		
	Goodwill	Total
	€	€
Cost		
At 1 May 2024	356,889	356,889
	<u> </u>	<u> </u>
At 30 April 2025	356,889	356,889
	<u> </u>	<u> </u>
Provision for diminution in value		
At 30 April 2025	356,889	356,889
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	-	-
	<u> </u>	<u> </u>

continued

Blackrock Dental MO'G Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 May 2024	797,746	135,703	933,449
At 30 April 2025	797,746	135,703	933,449
Depreciation			
At 1 May 2024	42,142	44,142	86,284
Charge for the financial year	39,887	16,963	56,850
At 30 April 2025	82,029	61,105	143,134
Net book value			
At 30 April 2025	715,717	74,598	790,315
At 30 April 2024	755,604	91,561	847,165

10. Stocks

	2025 €	2024 €
Finished goods and goods for resale	45,170	28,355

The replacement cost of stock did not differ significantly from the figures shown.

11. Debtors

	2025 €	2024 €
Other debtors	11,818	10,802
Taxation	26,006	22,598
Prepayments	29,652	23,294
Accrued income	12,242	8,258
	79,718	64,952

12. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Amounts owed to credit institutions	91,063	116,147
Trade creditors	174,169	99,885
Taxation	22,663	67,686
Directors' current accounts (Note 16)	130,419	129,876
Other creditors	179,717	174,439
Accruals	10,381	4,660
	608,412	592,693

Blackrock Dental MO'G Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

13. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>470,734</u>	<u>553,577</u>
Loans		
Repayable in one year or less, or on demand	91,063	116,147
Repayable between one and two years	74,286	114,643
Repayable between two and five years	297,143	343,929
Repayable in five years or more	99,305	95,005
	<u>561,797</u>	<u>669,724</u>

14. Income Statement

	2025	2024
	€	€
At 1 May 2024	(205,723)	(97,285)
Profit/(loss) for the financial year	<u>45,024</u>	<u>(108,438)</u>
At 30 April 2025	<u>(160,699)</u>	<u>(205,723)</u>

15. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

16. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	<u>111,034</u>	<u>252,689</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Dr. Morgan O Gara	<u>130,419</u>	<u>129,876</u>

The directors loan balance owed is interest free, unsecured and repayable on demand.

Key Management Compensation

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the company.

The remuneration disclosed under the directors' remuneration note represents the total compensation paid to key management personnel.

17. Controlling interest

The company is controlled jointly by the directors, Morgan O'Gara and Daphne O'Gara.

18. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

continued

Blackrock Dental MO'G Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 15 January 2026.