

Company Number: 484285

Acheson Ophthalmic Surgeons
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Acheson Ophthalmic Surgeons

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Acheson Ophthalmic Surgeons
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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", applying Section 1A of that Standard, 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025."

Signed on behalf of the board



Ian Dooley
Director

Date: 15.10.2025



Marianna Dooley
Director

Date: 15.10.2025

Acheson Ophthalmic Surgeons
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Acheson Ophthalmic Surgeons
for the financial year ended 31 May 2025

In accordance with our 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 May 2025 as set out on pages 5 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Acheson Ophthalmic Surgeons, 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 our regulatory bodies and have complied with the relevant ethical guidance laid down by our regulatory bodies relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 May 2025 your duty to ensure that Acheson Ophthalmic Surgeons 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 Acheson Ophthalmic Surgeons. You consider that Acheson Ophthalmic Surgeons 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 Acheson Ophthalmic Surgeons. 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

74 Northumberland Road
Ballsbridge
Dublin 4
Ireland

10 October 2025

Acheson Ophthalmic Surgeons

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	686	1,031
Current Assets			
Debtors	7	755,488	716,561
Cash and cash equivalents		228,600	287,393
		984,088	1,003,954
Creditors: amounts falling due within one year	8	(576,204)	(525,023)
Net Current Assets		407,884	478,931
Total Assets less Current Liabilities		408,570	479,962
Capital and Reserves			
Called up share capital presented as equity	10	2	2
Retained earnings		408,568	479,960
Equity attributable to owners of the company		408,570	479,962

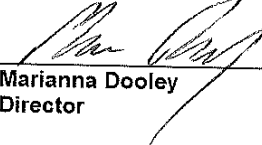
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Acheson Ophthalmic Surgeons, 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 359 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 small companies' regime.

Approved by the board on 15.10.2025 and signed on its behalf by:


 Ian Dooley
 Director


 Marianna Dooley
 Director

Acheson Ophthalmic Surgeons
STATEMENT OF CHANGES IN EQUITY
as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	2	1,145,438	1,145,440
Profit for the financial year	-	94,522	94,522
Payment of dividends	-	(760,000)	(760,000)
At 31 May 2024	2	479,960	479,962
Profit for the financial year	-	48,608	48,608
Payment of dividends	-	(120,000)	(120,000)
At 31 May 2025	2	408,568	408,570

Acheson Ophthalmic Surgeons

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Acheson Ophthalmic Surgeons is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 484285. The registered office of the company is Suite 3, Mater Private Hospital, 69 Eccles Street, Dublin 7. The principal activity of the company during the period under review was the provision of medical healthcare services. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 May 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" Section 1A, 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods 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	- 15% 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.

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.

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 makes a Standard PRSA product available to its employees.

Acheson Ophthalmic Surgeons

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 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.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of providing medical healthcare services.

4. Operating profit

Operating profit is stated after charging:
Depreciation of tangible assets

	2025	2024
	€	€
	345	2,032
	<u>345</u>	<u>2,032</u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 11, (2024 - 9).

	2025	2024
	Number	Number
Administrative Staff	6	5
Clinical Staff	5	4
	<u>11</u>	<u>9</u>

Acheson Ophthalmic Surgeons
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

continued

6. Tangible assets	Fixtures, fittings and equipment €	Total €
Cost		
At 1 June 2024	30,371	30,371
At 31 May 2025	30,371	30,371
Depreciation		
At 1 June 2024	29,340	29,340
Charge for the financial year	345	345
At 31 May 2025	29,685	29,685
Net book value		
At 31 May 2025	<u>686</u>	<u>686</u>
At 31 May 2024	<u>1,031</u>	<u>1,031</u>
7. Debtors	2025	2024
	€	€
Trade debtors		
Amounts owed by connected parties (Note 14)	356,644	328,690
Taxation and social welfare	116,055	111,965
Prepayments	253,283	246,266
	29,506	29,640
	<u>755,488</u>	<u>716,561</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions		
Taxation and social welfare	2,052	2,082
Directors' current accounts (Note 13)	126,243	81,252
Other creditors	24,141	175,598
Accruals	-	20,504
	423,768	245,587
	<u>576,204</u>	<u>525,023</u>
9. Taxation and social welfare	2025	2024
	€	€
Debtors:		
Corporation tax	253,283	246,266
Creditors:		
PAYE	112,349	78,077
PRSI	13,894	3,175
	<u>126,243</u>	<u>81,252</u>

Acheson Ophthalmic Surgeons
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary Shares Class 2	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 2	2	€1.00 each	<u>2</u>	<u>2</u>

No director or the secretary had an interest in the share capital of the company at any time during the period. The directors' and the secretary's interests in the share capital of other group companies are as follows:

Name	Company	Class of Shares	Number Held At 31/05/25	01/06/24
Holdings in Parent Company				
Ian Dooley	AJH Medical Services Limited	Ordinary Shares Class 2	50	50
Marianna Dooley	AJH Medical Services Limited	Ordinary Shares Class 2	50	50

11. Income Statement

	2025	2024
	€	€
At 1 June 2024	479,960	1,145,438
Profit for the financial year	48,608	94,522
Payment of dividends	<u>(120,000)</u>	<u>(760,000)</u>
At 31 May 2025	<u>408,568</u>	<u>479,960</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 May 2025.

13. Directors' remuneration and transactions

	2025	2024
	€	€
Remuneration	<u>1,699,278</u>	<u>1,623,885</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Ian Dooley	<u>24,141</u>	<u>175,598</u>

Acheson Ophthalmic Surgeons
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

continued

14. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
116,055	4,090	111,965	116,055

15. Parent company

The company regards AJH Medical Services Limited as its parent company.

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____