

Kenny IQS Clinics Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Kenny IQS Clinics Limited
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Kenny IQS Clinics Limited
DIRECTORS AND OTHER INFORMATION

Directors	Joe Kenny Angela Kenny
Company Secretary	Angela Kenny
Company Number	473327
Registered Office and Business Address	Hawthorn Lodge, Westport Road, Clifden Galway Galway Republic of Ireland
Accountants	Mellett Tyrrell & Co Chartered Accountants Unit 50, N7teen Business Park, Galway Road, Tuam Galway Ireland Republic of Ireland

Kenny IQS Clinics Limited

BALANCE SHEET

as at 31 August 2025

	2025	2024
	€	€
Fixed Assets	19,965	19,965
Current assets	111	111
Prepayments and accrued income	1,926	1,926
Creditors: amounts falling due within one year	(35,405)	(35,405)
Net Current Liabilities	(33,368)	(33,368)
Total Assets less Current Liabilities	(13,403)	(13,403)
Net Liabilities	(13,403)	(13,403)
Equity	(13,403)	(13,403)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Kenny IQS Clinics Limited, 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 (as a micro company). 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.

Approved by the Directors and authorised for issue on 7 January 2026 and signed on its behalf by:

Joe Kenny
Director

Angela Kenny
Director

Kenny IQS Clinics Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Kenny IQS Clinics Limited is a company limited by shares incorporated in Ireland

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.

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.

Intangible assets

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 Balance Sheet and amortised on a straight line basis over its economic useful life of 0 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Trade and other receivables

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.

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 Balance Sheet date.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Profit and Loss Account

	2025 €	2024 €
Loss brought forward	(13,503)	(13,503)
Loss carried forward	(13,503)	(13,503)

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 7 January 2026.