

Company Number: 596528

Blackburne Pharmacy Ltd.
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Blackburne Pharmacy Ltd.
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Blackburne Pharmacy Ltd.
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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", 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.

Signed on behalf of the board

Paul McKeon
Director

Paul Glackin
Director

Date: 23 January 2026

Blackburne Pharmacy Ltd.**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Investments	4	<u>1,162,631</u>	<u>1,162,631</u>
Current Assets			
Debtors	5	16,560	560
Cash and cash equivalents		<u>323</u>	<u>4,677</u>
		<u>16,883</u>	<u>5,237</u>
Creditors: amounts falling due within one year	6	<u>(1,261,785)</u>	<u>(1,177,285)</u>
Net Current Liabilities		<u>(1,244,902)</u>	<u>(1,172,048)</u>
Total Assets less Current Liabilities		<u>(82,271)</u>	<u>(9,417)</u>
Creditors:			
amounts falling due after more than one year	7	-	(90,840)
Net Liabilities		<u>(82,271)</u>	<u>(100,257)</u>
Equity			
Called up share capital presented as equity		100	100
Retained earnings		<u>(82,371)</u>	<u>(100,357)</u>
Equity attributable to owners of the company		<u>(82,271)</u>	<u>(100,257)</u>

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 Blackburne Pharmacy Ltd., state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 23 January 2026 and signed on its behalf by:

Paul McKeon
Director

Paul Glackin
Director

Blackburne Pharmacy Ltd.
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	(93,574)	(93,474)
Loss for the financial year	-	(6,783)	(6,783)
At 31 March 2024	100	(100,357)	(100,257)
Profit for the financial year	-	17,986	17,986
At 31 March 2025	100	(82,371)	(82,271)

Blackburne Pharmacy Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Blackburne Pharmacy Ltd. is a company limited by shares incorporated in Ireland. The registered office of the company is Unit 6E, Nutgrove Office Park, Dublin 14 which is also the principal place of business of the company. Investment Holding Company 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 year ended 31 March 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

Blackburne Pharmacy Ltd.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 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. Interest payable and similar expenses	2025 €	2024 €
Interest	<u>1,832</u>	<u>6,601</u>
4. Investments	Subsidiary	Total
	undertakings	
	shares	
Investments	€	€
Cost		
At 31 March 2025	<u>1,162,631</u>	<u>1,162,631</u>
Net book value		
At 31 March 2025	<u>1,162,631</u>	<u>1,162,631</u>
At 31 March 2024	<u>1,162,631</u>	<u>1,162,631</u>
5. Debtors	2025 €	2024 €
Amounts owed by group undertakings	16,000	-
Other debtors	100	100
Taxation	460	460
	<u>16,560</u>	<u>560</u>
6. Creditors	2025 €	2024 €
Amounts falling due within one year		
Amounts owed to group undertakings	1,105,308	1,020,808
Accruals	156,477	156,477
	<u>1,261,785</u>	<u>1,177,285</u>

Blackburne Pharmacy Ltd.
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

7. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	90,840
	<u> </u>	<u> </u>
Loans		
Repayable between one and two years	-	90,840
	<u> </u>	<u> </u>
 8. Income Statement		
	2025	2024
	€	€
At 1 April 2024	(100,357)	(93,574)
Profit/(loss) for the financial year	17,986	(6,783)
	<u> </u>	<u> </u>
At 31 March 2025	(82,371)	(100,357)
	<u> </u>	<u> </u>

9. Capital commitments

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

10. Post-Balance Sheet Events

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