

MCDEVITT CRIBBIN PHARMACISTS LIMITED

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

MCDEVITT CRIBBIN PHARMACISTS LIMITED

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<i>The following pages do not form part of the statutory financial statements</i>	
Detailed profit and loss account	

MCDEVITT CRIBBIN PHARMACISTS LIMITED

COMPANY INFORMATION

Directors	Emer McDevitt Bryan Cribbin
Secretary	Emer McDevitt
Company number	478052
Registered office	High Street Ballinamore Co. Leitrim N41 Ek13
Accountants	Noel Carr & Co Chartered Accountants Castle Street Roscommon F42 RH97
Bankers	Allied Irish Banks plc 31 Main Street Ballinamore Co. Leitrim

MCDEVITT CRIBBIN PHARMACISTS LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual 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 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, 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 year end date and of the profit or loss of the company for the year and otherwise comply with the Companies Act 2014.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6 :

- 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 Noel Carr & Co, , all the company's accounting records and provided all the information 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 year ended 31 December 2025.

On behalf of the board

Emer McDevitt

Bryan Cribbin

Emer McDevitt
Director

Bryan Cribbin
Director

18 February 2026

MCDEVITT CRIBBIN PHARMACISTS LIMITED

**ACCOUNTANTS' REPORT ON THE UNAUDITED FINANCIAL STATEMENTS TO
THE DIRECTORS OF MCDEVITT CRIBBIN PHARMACISTS LIMITED**

We have compiled the financial statements for the year ended 31 December 2025 as set out on pages 3 to 6, which comprise the profit and loss account, the balance sheet and the related notes from the books of account and information and explanations you have given to us.

As described on page 1 the directors are responsible for ensuring that the company maintains adequate accounting records and for preparing financial statements which give a true and fair view and have been properly prepared in accordance with the Companies Act 2014. You are responsible for deciding, on an annual basis, whether the company is entitled to avail of the exemption from statutory audit in accordance with Section 334 (1) and (2) of the Companies Act, 2014.

We have carried out this engagement in accordance with guidance issued by the institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Noel Carr & Co
Chartered Accountants
Castle Street
Roscommon
F42 RH97
18 February 2026

MCDEVITT CRIBBIN PHARMACISTS LIMITED

ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	3		498,032		393,390
Current assets					
Stocks	4	138,725		140,284	
Debtors		86,369		77,943	
Cash at bank and in hand		1,469,563		1,375,587	
		<u>1,694,657</u>		<u>1,593,814</u>	
Creditors: amounts falling due within one year		<u>(159,982)</u>		<u>(168,935)</u>	
Net current assets			<u>1,534,675</u>		<u>1,424,879</u>
Net assets			<u>2,032,707</u>		<u>1,818,269</u>
Capital and reserves					
Called up share capital	6		2,000		2,000
Profit and loss account			<u>2,030,707</u>		<u>1,816,269</u>
Equity shareholders' funds			<u>2,032,707</u>		<u>1,818,269</u>

The directors have taken advantage of the abridged disclosure exemptions conferred by Sections 352 and 353 of the Companies Act, 2014 on the grounds that the company is entitled to the benefit of those exemptions as a small company.

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act, 2014 on the grounds that it complies with the requirements of section 358 of that Act. The directors confirm that they have not received a notice requesting an audit in accordance with section 334(1) and (2) of the Act. As set out on page 1 the directors acknowledge the obligation of the company to keep adequate accounting records, prepare financial statements which give a true and fair view and otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with this Act.

On behalf of the board

Emer McDevitt

Bryan Cribbin

Emer McDevitt
Director

Bryan Cribbin
Director

18 February 2026

MCDEVITT CRIBBIN PHARMACISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. 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 accounting

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

Cash flow statement

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

Turnover

Turnover represents the total sales made during the year, excluding value added tax.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at the lower of cost or net realisable value.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Premises Freehold	-	Not being depreciated
Computers	-	20% Straight Line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight Line

Stock

Stock is valued at the lower of cost and net realisable value.

1.1. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

MCDEVITT CRIBBIN PHARMACISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Taxation (Current and deferred)

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

Deferred taxation 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 or a right to pay less taxation in the future except as follows:

Deferred taxation assets are recognised only to the extent that it is considered more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred taxation is measured on an undiscounted basis at the taxation rates that are expected to apply in the periods in which the timing differences are reversed, based on taxation rates and laws enacted or substantively enacted at the balance sheet date.

2. Directors' emoluments

	2025	2024
	€	€
Remuneration and other benefits	118,100	118,025

3. Fixed assets

	Tangible fixed assets
	€
Cost	
At 1 January 2025	482,041
Additions	136,081
Disposals	(46,423)
At 31 December 2025	<u>571,699</u>
Depreciation	
At 1 January 2025	88,651
On disposals	(37,140)
Charge for year	22,156
At 31 December 2025	<u>73,667</u>
Net book values	
At 31 December 2025	<u>498,032</u>
At 31 December 2024	<u>393,390</u>

MCDEVITT CRIBBIN PHARMACISTS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

4. Stocks	2025	2024
	€	€
Closing stock	<u>138,725</u>	<u>140,284</u>

In the opinion of the directors there are no material differences between the replacement cost of stock and the balance sheet amounts.

5. Related party transactions

The following amounts are included in the assets/liabilities of the company in respect of transactions with related parties;

	Relationship	Amount
		€
Emer McDevitt and Bryan Cribbin	Directors	28,056
		<u>28,056</u>

The company owed the directors €28,056 at the balance sheet date.

6. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary Shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid equity		
2,000 Ordinary shares of €1.00 each	<u>2,000</u>	<u>2,000</u>

7. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 18 February 2026.