

Registration number 540361

Health Pal Limited

Abridged accounts

for the year ended 31st March 2025

Health Pal Limited

Directors' Responsibilities Statement

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Peter Mc Guinness
Director

Paul Mc Guinness
Director

Date: 22nd December 2025

Health Pal Limited
Notes to the abridged financial statements
for the year ended 31 March 2025

1. Statement of accounting policies

Health Pal Limited is a limited liability company incorporated in the Republic of Ireland. Its registered office is Tooraree, Knock Road, Ballyhaunis, Co.Mayo.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1. Basis of preparation

The financial statements have been prepared under the historical cost convention on the going concern basis and comply with the financial reporting standards issued by the Financial Reporting Council specifically FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council and Companies Act 2014.

The functional currency of the financial statements is the Euro.