

Naturopathic Medicine Carlow Ltd

(SMALL COMPANY*)

ABRIDGED UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD of 09-07-2024 to 09-01-2026

Registered No. 767517

*Naturopathic Medicine Carlow Ltd is a small company as defined by Section 350 of the Companies Act, 2014.

Naturopathic Medicine Carlow Ltd

Abridged Financial Statements

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Naturopathic Medicine Carlow Ltd

Directors and Other Information

Director	Nicoletta Chireon
Company Secretary	Beatrice Gauca
Company Number	767517
Registered Office:	Hebron Business Centre, 15A, Unit 15, Hebron Business Park, Kilkenny, Kilkenny, R95 Dd29, Ireland
Business Address	Hebron Business Centre, 15A, Unit 15, Hebron Business Park, Kilkenny, Kilkenny, R95 Dd29, Ireland

Naturopathic Medicine Carlow Ltd

Balance Sheet

For the Period of 09-07-2024 to 09-01-2026

	Notes	2024-2026
Fixed Assests		
Tangible Assests	5	€ -
Current Assets		
Debtors	6	€ -
Deposits		€ -
Loans & Advances		€ -
Cash at bank and in hand		€ 480
		€ 480
Creditors:Amounts falling Due within one year	7	€ -
Net Current Assets		€ 480
Other Liabilities		
Secured Loans	8	€ -
Unsecured Loans		€ -
Duties & Taxes	9	€ -
Provisions	10	€ 47
Total Assets Less Current Liabilities		€ 432
Capital and Reserves		
Called up Share capital presented as Equity		€ 100
Retained Earnings	11	€ 332
Shareholder's Funds		€ 432

I as Director of Naturopathic Medicine Carlow Ltd , 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 expection on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholder of the company have not served a notice on the company under section 334(1) in according with section 334(2),

(d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statement which give a true and fair view of the 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 provision of the Companies Act 2014 relating to financial statement 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 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 5/3/26 and signed on its behalf by:


Nicoletta Chireon
Director

Naturopathic Medicine Carlow Ltd

Profit and Loss Statement

For the Period of 09-07-2024 to 09-01-2026

Particulars	2024-26
	€
1 Incomes	
Consultation Fees	3,857
ProfiFitness School Fees	3,778
Sales A/c	1,580
	<hr/>
A	9,215
2 Expenses	
Bank Charges	90
Corporation Tax Expense	47
Professional Fees	750
Salary	7,495
Telephone Exp	500
	<hr/>
B	8,883
Net Profit/Loss (Surplus)	<hr/>
(A - B)	332

Naturopathic Medicine Carlow Ltd

Notes To The Abridged Financial Statements

For the Period of 09-07-2024 to 09-01-2026

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statement have been prepared on the going concern basis and in according with generally accepted accounting principal in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash Flow Statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible Assests 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.

Plant and machinery 12.5% Straight line

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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of tangible 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 recognized in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the date will result in 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 are 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.

Naturopathic Medicine Carlow Ltd
Notes To The Abridged Financial Statements
For the Period of 09-07-2024 to 09-01-2026

Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies, are translated at the rates of exchange ruling at the date of the transaction. 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

2024-2026
€

2. Operating Profit

Operating Profit is stated after charging:

Deprecitation of Tangible Assets

-

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024-26).

Director

1

4. Tax on Profit

(a) Analysis of charge in the Financial year

Current Tax:

Corporation tax at 12.50% (2024-2026 – 12.50%) (Note 4 (b))

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(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differ from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024-26 – 12.50%). The differences are explained below:

Profit Taxable @ 12.5%

379

Profit before tax

multiplied by the standard rate of Corporation Tax
in the Republic of Ireland at 12.5% (2024-26- 12.50%)

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Effects of:

Depreciation in excess of capital allowances for the period

-

Current Tax Charge for the Financial year (Note 4(a))

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Naturopathic Medicine Carlow Ltd
Notes To The Abridged Financial Statements

For the Period of 09-07-2024 to 09-01-2026

2024 - 26
 €

5. Tangible Assets

Cost

As at 9th July 2024

Additions

At 31st Dec 2025

-

-

-

Depreciation

As at 9th July 2024

Charge for the Financial year

At 31st Dec 2025

-

-

-

Net Book Value

At 31th December 2025

-

At 31th December 2025

-

6. Debtors

Trade Debtors

-

7. Creditors

Amounts falling Due within One year

Trade Creditors

Director's Current Account (Note 11)

-

-

-

8. Secured Loans

Bank O/D a/c

-

-

9. Duties & Taxes

VAT Payable

Application of Funds:

Current Assets

Closing Stock

Cash-in-Hand

-

-

-

-

-

10. Provisions

Accruals

Corporation tax provision

-

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11. Profit and Loss account

At 9th July 2024

Profit for the Financial Year

As at 9th January 2026

-

332

332

Naturopathic Medicine Carlow Ltd
Notes To The Abridged Financial Statements
For the Period of 09-07-2024 to 09-01-2026

12. Reconciliation of movements in Shareholder's Funds

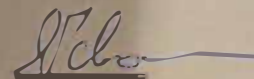
Profit for the Financial Year	332
Net proceeds of equity ordinary share issue	100
Net Addition to Shareholder's Funds	432
Opening Shareholders Funds	<u>0</u>
Closing Shareholder's Funds	<u>432</u>

13. Capital Commitments

The company had no material capital commitments at the financial year – ended 9th January 2026

14. Directors Transactions

The following Amounts are repayable to the Director:
Nicoletta Chireon



15. Post Balance Sheet Events

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

16. Approval of Financial Statements

The Financial Statements were approved and Authorized for issue by the Board on

05/03/26