

Company Number: 689900

Andcale Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Andcale Limited
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Andcale Limited
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

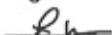
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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



Jonathan Lintott (Mar 19, 2026 11:42:40 GMT)

Jonathan Lintott

Director



Cameron William Rowarth Lintott

Director

19/03/2026

Date: _____

Andcale Limited
BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		100	100
Creditors: amounts falling due within one year	5	(15,342)	(13,189)
Net Current Liabilities		(15,242)	(13,089)
Total Assets less Current Liabilities		(15,242)	(13,089)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(15,342)	(13,189)
Equity attributable to owners of the company		(15,242)	(13,089)

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 Andcale 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,

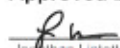
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(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. 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 and the small companies' regime.

Approved by the board on 19/03/2026 and signed on its behalf by:


Jonathan Lintott (Mar 19 2026 11:42:40 GMT)
Jonathan Lintott
 Director


Cameron William Rowarth Lintott
 Director

Andcale Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	-	100
Loss for the financial year	-	(13,189)	(13,189)
At 31 December 2024	100	(13,189)	(13,089)
Loss for the financial year	-	(2,153)	(2,153)
At 31 December 2025	100	(15,342)	(15,242)

Andcale Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Andcale Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 689900. The registered office of the company is 3rd Floor, 40 Mespil Road, Dublin 4. The principal activity of this company is the manufacture of medical and dental instruments and supplies. 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 financial year ended 31 December 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.

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.

Ordinary share capital

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

3. Going concern

The company has incurred losses to date but the directors have confidence in the ability of the company to generate profitable income streams in the near future to recoup this loss. The directors are confident that the company can rely on the continued financial support of the shareholders until profitable status is attained. In the director's opinion, the company will have adequate resources available to finance its trading and other obligations during the course of the company year. The directors consider it appropriate to prepare the accounts on a going concern basis.

4. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Directors	<u>2</u>	<u>2</u>

Andcale Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to connected parties (Note 8)	13,189	13,189
Accruals	2,153	-
	<u>15,342</u>	<u>13,189</u>

Amounts owed to connected parties are unsecured, interest free and repayable on demand.

Trade and other creditors, including accruals, are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

6. Income Statement	2025	2024
	€	€
At 1 January 2025	(13,189)	-
Loss for the financial year	(2,153)	(13,189)
At 31 December 2025	<u>(15,342)</u>	<u>(13,189)</u>

7. Capital commitments

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

8. Related party transactions

The following amounts are due to other connected parties:

	2025	2024
	€	€
Anderson Caledonia Limited	<u>13,189</u>	<u>13,189</u>

The above company is connected due to commonality of directors.

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

19/03/2026