

**Kerry First Aid Limited**

**Directors Report and  
Unaudited Financial Statements**

**For the year ended 31/08/2025**

Registered Number : 515330

## **Kerry First Aid Limited**

### **Directors' Report and Unaudited Financial Statements**

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## **Kerry First Aid Limited**

### **Directors and other information**

Directors	John Doogan Paul Doogan
Registered Office	Meinleirim Knocknagoshel Tralee Co. Kerry
Secretary	John J Doogan
Accountants	Kearney & Company 14 Tralee Road Castleisland Co. Kerry
Bankers	Bank of Ireland Castleisland Co.Kerry

## Kerry First Aid Limited

### Directors' Report

The directors present their annual report together with the unaudited Financial Statements of the company for the year ended 31st August 2025

Principal Activities, business review and future development

The principal activity of the business is the provision of first aid cardio pulmonary resuscitation (CPH) and Defibrillator training.

### Results

	2025	2024
	€	€
The profit/(Loss) after tax for the financial years amounted to	26,312	11,124
Retained profit for the year	169,289	142,977

### Directors

Mr John J Doogan retires from the board in accordance with the Articles of Association and being eligible, offers himself for re-election.

### Interests of directors and secretary

The directors and secretary who held office at 31st August 2025 had no interests other than those shown below in the shares of the company :

Name of Director	Kerry First Aid Limited
John Doogan	50 Ordinary Shares of €1.00 each
Paul Doogan	50 Ordinary Shares of €1.00 each

## Kerry First Aid Limited

### Directors' report ( continued )

#### Post Balance Sheet Events

There were no post balance sheet events.

#### Directors

Mr John Doogan and Mr Paul Doogan retire from the board by rotation in accordance with the Constitution and , being eligible, offer themselves for reelection.

#### Accounting Records

The Directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company.  
Our accounting records are kept at Meinleirim, Knocknagoshel, Tralee, Co.Kerry.

On behalf of the board

John Doogan  
Signature

John Doogan  
Director

Paul Doogan  
Signature

Paul Doogan  
Director

Date : 4th March 2026

## Kerry First Aid Limited

### DIRECTORS' RESPONSIBILITIES STATEMENTS

#### General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to ;

- 1 ) Select suitable accounting policies and then apply them consistently
- 2 ) Make judgements and estimates that are reasonable and prudent
- 3 ) State whether the statutory 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 these standards.
- 4 ) Prepare the statutory 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 and enable them to ensure that the statutory 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.

#### Directors' declaration on unaudited financial statements

In relation to the statutory financial statements as set out on pages 10 to 13.

- \* The directors approve these statutory 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 Kearney & Co Accountants, 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 31st August 2025

On behalf of the board

John Doogan  
Director

Paul Doogan  
Director

Date : 4th March 2026

## **Accountants' report to the directors on the unaudited financial statements of Kerry First Aid Limited**

We have compiled the statutory financial statements set out on pages 8 to 13 of Kerry First Aid Limited for the year ended 31 August 2025

### **Respective responsibilities of directors and Accountants**

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Kerry First Aid Limited from the accounting records, information and explanations supplied to us by the directors.

### **SCOPE OF WORK**

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and , accordingly, express no opinion on the financial statements.

Marcus Kearney  
Kearney & Co  
Accountants

Date : 5th March 2026

## **Kerry First Aid Limited**

### **Notes to the financial statements for the year ended 31 August 2025**

#### **1. Accounting Policies**

The significant accounting policies adopted by the Company are as follows :

##### **Basis of Accounting**

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council as promulgated by The Institute of Certified Public accountants in Ireland.

##### **Cash Flow Statement**

The company meets the size criteria for a small company set by the Companies act 2014 and therefore in accordance with FRS 1 : Cash Flow Statements, it has not prepared a cash flow statement.

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal instalments over their expected useful lives which are as follows :

Portakabin	12.50%
First Aid Equipment	20.00%
Office Equipment	20.00%

##### **Taxation**

The charge for taxation is based on the profit for the year.

## Kerry First Aid Limited

### Profit and Loss Account for the year ended 31/08/2025

	Notes	2025 €	2024 €
Turnover ( excl Vat )		187,067	137,155
Cost of Sales		-	-
Gross Profit		187,067	137,155
Overhead Expenses - Schedule 1		- 156,979	- 124,408
Operating Profit		30,088	12,747
Investment Income		-	-
Profit on ordinary activities before taxation		30,088	12,747
Tax on ordinary activities		- 3,776	- 1,623
Retained profit for the year		26,312	11,124
Profit and Loss at beginning of year		142,977	131,853
<b>Profit and Loss account at end of year</b>		<b>169,289</b>	<b>142,977</b>
		=====	=====

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2024 or 2025.

A separate statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

On behalf of the Board

John Doogan  
Director

Paul Doogan  
Director

4th March 2026

## Kerry First Aid Limited

### Balance Sheet at 31 August 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible Assets		4,665	5,133
<b>Current Assets</b>			
Debtors		34,862	22,237
Cash at Bank/ On Hands		141,321	120,216
		176,183	142,453
Creditors : amounts falling due within one year		- 11,459	- 4,509
Net Current Assets		164,724	137,944
<b>Total Assets less Current Liabilities</b>		169,389	143,077
<b>Called Up Share Capital</b>			
<b>Share Capital</b>		100	100
Reserves b/fwd		142,977	131,853
Profits/(Losses) for the year		26,312	11,124
<b>Shareholders' Funds - Equity</b>		169,389	143,077

We as directors of Kerry First aid Limited state that ;

- ( a ) the company is availing itself of the audit exemption ( and the exemption shall be expressed to be " 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 section 358 or 359, as appropriate, is complied with,
- ( c ) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- ( d ) the directors acknowledge the obligations of the company, under this Act, to
  - (i) keep adequate accounting records and prepare statutory 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 year, and
  - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- ( e ) the company has relied on the specific exemption contained in S.352 Companies Act 2014 and 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 have been properly prepared in accordance with S.353 Companies Act 2014.

On behalf of the Board

John Doogan  
John J Doogan ( Director )

Paul Doogan  
Paul Doogan ( Director )

4th March 2026

## Kerry First Aid Limited

### Notes to the Unaudited Financial Statements for the period 01/09/2024 to 31/08/2025

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#### 8. Share Capital

	2025 €	2024 €
Authorised Equity 100,000 Ordinary shares of €1.00 each	100,000	100,000
	=====	=====
Allotted , called up and fully paid equity 100 Ordinary shares of €1.00 each	100	100

#### 9. Equity Reserves

	2025 € Profit and Loss Account €	2024 € Profit and Loss Account €
At 1 September 2024	142,977	131,853
Profit/Loss for period	26,312	11,124
	-----	-----
at 31 August 2025	169,289	142,977
	=====	=====

#### 10. Reconciliation of movements in shareholders' funds

	2025 €	2024 €
Profit/Loss for the year	26,312	11,124
Opening shareholders' funds	142,977	131,853
	-----	-----
	169,289	142,977
	=====	=====