

Company Number: 736818

**Le Formulaire Clinic Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Le Formulaire Clinic Limited

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**Le Formulaire Clinic Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Emma Fanning Dannie Hanna
<b>Company Secretary</b>	Emma Fanning
<b>Company Number</b>	736818
<b>Registered Office</b>	Suite 19 Morrison Chambers 31 Nassau Street Co Dublin Ireland
<b>Business Address</b>	Suite 19 Morrison Chambers 31 Nassau Street Co Dublin D02YE06 Ireland
<b>Accountants</b>	Cusack & Co Chartered Certified Accountants and Statutory Audit Firm 29 The Rise, Mount Merrion, Co. Dublin A94F544
<b>Bankers</b>	AIB George's Street Dun Laoghaire Dublin

# **Le Formulaire Clinic Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 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**

**Emma Fanning**  
Director

**2 February 2026**

**Dannie Hanna**  
Director

**2 February 2026**

**Le Formulaire Clinic Limited**  
**CHARTERED CERTIFIED ACCOUNTANTS AND STATUTORY AUDIT**  
**FIRM REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Le Formulaire Clinic Limited for the financial year ended 30 April 2025**

In accordance with our engagement letter dated 2 July 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 10 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Le Formulaire Clinic Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 April 2025 your duty to ensure that Le Formulaire Clinic Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Le Formulaire Clinic Limited. You consider that Le Formulaire Clinic Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Le Formulaire Clinic Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**CUSACK & CO**  
Chartered Certified Accountants and Statutory Audit Firm  
29 The Rise,  
Mount Merrion,  
Co. Dublin  
A94F544

**2 February 2026**

# Le Formulaire Clinic Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	137,241	91,166
		<hr/>	<hr/>
<b>Current Assets</b>			
Stocks		5,787	5,000
Debtors		11,010	8,883
Cash and cash equivalents		94,304	64,982
		<hr/>	<hr/>
		111,101	78,865
		<hr/>	<hr/>
<b>Creditors: amounts falling due within one year</b>	6	(129,998)	(158,150)
		<hr/>	<hr/>
<b>Net Current Liabilities</b>		(18,897)	(79,285)
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		118,344	11,881
		<hr/>	<hr/>
<b>Creditors:</b>			
amounts falling due after more than one year	7	(134,772)	-
		<hr/>	<hr/>
<b>Net (Liabilities)/Assets</b>		(16,428)	11,881
		<hr/> <hr/>	<hr/> <hr/>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	9	100	100
Retained earnings		(16,528)	11,781
		<hr/>	<hr/>
<b>Equity attributable to owners of the company</b>		(16,428)	11,881
		<hr/> <hr/>	<hr/> <hr/>

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 Le Formulaire Clinic 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.

**Approved by the board on 2 February 2026 and signed on its behalf by:**

**Emma Fanning**  
Director

**Dannie Hanna**  
Director

# Le Formulaire Clinic Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Le Formulaire Clinic Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 736818. The registered office of the company is Suite 19, Morrison Chambers, 31 Nassau Street, Co Dublin, Ireland. The company's principal activity is a skin health atelier. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### 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.

#### Revenue

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

Turnover also comprises the fair value of the consideration received or receivable for services provided. The fair value of the consideration received or receivable takes into account the amount of any trade discounts, prompt settlement discounts and volume rebates allowed by the entity, net of VAT.

#### Tangible assets 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:

Fixtures, fittings and equipment	- 15% Straight line
	- 15% 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.

#### Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. In the case of finished goods and work in progress, cost is defined as aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Estimated selling price is based on normal selling price, less further costs expected to be incurred to completion and disposal.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

# Le Formulaire Clinic Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable 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.

### Ordinary share capital

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<b>26,304</b>	11,811
Loss on foreign currencies	<b>1,570</b>	1,567
	<u><u>          </u></u>	<u><u>          </u></u>

### 4. Employees and remuneration

The average number of employees during the year ended 30 April 2025 including the directors were 6 (2024: 3).

### 5. Tangible assets

	<b>Fixtures, fittings and equipment</b>		<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 May 2024	100,483	2,494	102,977
Additions	72,379	-	72,379
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2025	172,862	2,494	175,356
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 May 2024	11,472	339	11,811
Charge for the financial year	25,930	374	26,304
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 April 2025	37,402	713	38,115
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 30 April 2025	<b>135,460</b>	<b>1,781</b>	<b>137,241</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
At 30 April 2024	89,011	2,155	91,166
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

<b>6. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Bank loan	<b>6,744</b>	-
AIB Loan	<b>4,750</b>	-
Trade creditors	<b>10,187</b>	3,707
Taxation (Note 8)	<b>12,810</b>	17,106
Directors' current accounts (Note 11)	<b>41,101</b>	115,955
Accruals	<b>15,856</b>	12,500
Deferred Income	<b>38,550</b>	8,882
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>129,998</b>	158,150
	<u><u>          </u></u>	<u><u>          </u></u>

# Le Formulaire Clinic Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>7. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>			€	€
Bank loan			<u>134,772</u>	-
<b>Loans</b>				
Repayable in one year or less, or on demand (Note 6)			<u>11,494</u>	-
Repayable between one and two years			<u>70,283</u>	-
Repayable between two and five years			<u>64,489</u>	-
			<u>146,266</u>	-
<b>8. Taxation</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Creditors:</b>				
VAT			<u>7,336</u>	8,084
Corporation tax			<u>1,684</u>	1,531
PAYE			<u>3,790</u>	7,491
			<u>12,810</u>	<u>17,106</u>
<b>9. Share capital</b>			<b>2025</b>	<b>2024</b>
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	100	€1.00 each	<u>100</u>	<u>100</u>
The directors' and the secretary's interests in the shares of the company are as follows:-				
<b>Name</b>	<b>Class of Shares</b>		<b>Number Held At 30/04/25</b>	<b>01/05/24</b>
Emma Fanning	Ordinary Shares		<u>50</u>	50
Dannie Hanna	Ordinary Shares		<u>50</u>	50
			<u>100</u>	<u>100</u>
<b>10. Profit and loss account</b>			<b>2025</b>	<b>2024</b>
			€	€
At 1 May 2024			<u>11,781</u>	-
(Loss)/profit for the financial year			<u>(28,309)</u>	11,781
At 30 April 2025			<u>(16,528)</u>	<u>11,781</u>
<b>11. Directors' remuneration and transactions</b>			<b>2025</b>	<b>2024</b>
			€	€
Remuneration			<u>55,731</u>	<u>40,000</u>

**Le Formulaire Clinic Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	€	€
Emma Fanning	<b>40,651</b>	115,505
Dannie Hanna	<b>450</b>	450
	<u><b>41,101</b></u>	<u>115,955</u>

**12. Parent company**

The company regards Le Formulaire Group Holdings Limited as its parent company.

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2 February 2026.