

Registered number: 525376

ARLINGTON HOUSE MEDICAL CENTRE LIMITED
UNAUDITED

ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

COMPANY INFORMATION

DIRECTORS	Dr. David Hanney Dr. Catherine O'Mahony
COMPANY SECRETARY	Dr. Catherine O'Mahony
REGISTERED NUMBER	525376
REGISTERED OFFICE	Arlington House Oranmore Galway Galway
ACCOUNTANTS	RBK Business Advisers RBK House Irishtown Athlone Co. Westmeath
BANKERS	Bank of Ireland Oranmore Galway Co. Galway

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

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ARLINGTON HOUSE MEDICAL CENTRE LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF ARLINGTON HOUSE MEDICAL CENTRE LIMITED
FOR THE YEAR ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Arlington House Medical Centre Limited for the year ended 30 June 2025 which comprise the Balance sheet, the Statement of changes in equity and the related notes from the Company accounting records and from information and explanations you have given us.

This report is made solely to the Board of directors of Arlington House Medical Centre Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Arlington House Medical Centre Limited 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 the Board of directors of Arlington House Medical Centre Limited, as a body, 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 Arlington House Medical Centre Limited and its Board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance sheet as at 30 June 2025 your duty to ensure that Arlington House Medical Centre Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Arlington House Medical Centre Limited. You consider that Arlington House Medical Centre Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Arlington House Medical Centre Limited. For this reason, we have not verified the 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 financial statements.



RBK Business Advisers

RBK House
Irishtown
Athlone
Co. Westmeath
19 December 2025

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	496,775	523,935
		<u>496,775</u>	<u>523,935</u>
Current assets			
Debtors: amounts falling due within one year	6	274	5,874
Cash at bank and in hand		182	182
		<u>456</u>	<u>6,056</u>
Creditors: amounts falling due within one year	7	(137,765)	(103,448)
Net current liabilities		<u>(137,309)</u>	<u>(97,392)</u>
Total assets less current liabilities		<u>359,466</u>	<u>426,543</u>
Creditors: amounts falling due after more than one year	8	(222,718)	(281,568)
Net assets		<u><u>136,748</u></u>	<u><u>144,975</u></u>
Capital and reserves			
Called up share capital presented as equity		2	2
Profit and loss account		136,746	144,973
Shareholders' funds		<u><u>136,748</u></u>	<u><u>144,975</u></u>

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

We, as directors of Arlington House Medical Centre Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:



Dr. David Hanney
Director



Dr. Catherine O'Mahony
Director

Date: 19 December 2025

Date: 19 December 2025

The notes on pages 5 to 9 form part of these financial statements.

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2024	2	144,973	144,975
Comprehensive income for the year			
Profit for the year	-	68,680	68,680
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	68,680	68,680
Contributions by and distributions to owners			
Dividends: Equity capital	-	(76,907)	(76,907)
Total transactions with owners	-	(76,907)	(76,907)
At 30 June 2025	2	136,746	136,748

The notes on pages 5 to 9 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024**

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 July 2023	2	106,910	106,912
Comprehensive income for the year			
Profit for the year	-	63,063	63,063
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	63,063	63,063
Contributions by and distributions to owners			
Dividends: Equity capital	-	(25,000)	(25,000)
Total transactions with owners	-	(25,000)	(25,000)
At 30 June 2024	2	144,973	144,975

The notes on pages 5 to 9 form part of these financial statements.

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. GENERAL INFORMATION

The financial statements comprising of the Statement of Income and Retained Earnings, The Balance Sheet, Statement of Changes in Equity and related notes constitute the individual financial statements of Arlington House Medical Centre Limited for the year ended 30 June 2025.

Arlington House Medical Centre Limited is a company limited by shares (registered under Part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 525376).

The registered office is situated at Arlington House, Oranmore, Co. Galway, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors Report.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

CURRENCY

The financial statements have been presented in the Euro Currency (€) which is also the functional currency of the company.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold land & buildings	- 2% Straight line
Fixtures and fittings	- 12.5% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES (continued)

2.2 TANGIBLE FIXED ASSETS (continued)

2.3 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.5 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.6 FINANCE COSTS

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.7 DIVIDENDS

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2.8 BORROWING COSTS

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.9 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

3. EMPLOYEES

The average monthly number of employees, including the directors, during the year was as follows:

	2025 No.	2024 No.
Directors	<u>2</u>	<u>2</u>

4. DIRECTORS' REMUNERATION

	2025 €	2024 €
Directors' emoluments	<u>19,704</u>	<u>19,186</u>
	<u>19,704</u>	<u>19,186</u>

5. TANGIBLE FIXED ASSETS

	Freehold property €	Fixtures and fittings €	Total €
Cost or valuation			
At 1 July 2024	<u>634,778</u>	<u>171,773</u>	<u>806,551</u>
At 30 June 2025	<u>634,778</u>	<u>171,773</u>	<u>806,551</u>
Depreciation			
At 1 July 2024	<u>125,375</u>	<u>157,241</u>	<u>282,616</u>
Charge for the year on owned assets	<u>12,696</u>	<u>14,464</u>	<u>27,160</u>
At 30 June 2025	<u>138,071</u>	<u>171,705</u>	<u>309,776</u>
Net book value			
At 30 June 2025	<u>496,707</u>	<u>68</u>	<u>496,775</u>
At 30 June 2024	<u>509,403</u>	<u>14,532</u>	<u>523,935</u>

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

6. DEBTORS

	2025	2024
	€	€
Other debtors	274	5,874
	274	5,874
	274	5,874

7. CREDITORS: Amounts falling due within one year

	2025	2024
	€	€
Overdrafts owed to credit institutions	16,391	5,663
Loans owed to credit institutions	70,782	70,319
Trade creditors	4,238	4,238
Corporation tax	1,587	-
Other creditors	23,062	62
Accruals	21,705	23,166
	137,765	103,448
	137,765	103,448

8. CREDITORS: Amounts falling due after more than one year

	2025	2024
	€	€
Loans owed to credit institutions	222,718	281,568
	222,718	281,568
	222,718	281,568

9. RELATED PARTY TRANSACTIONS

The directors of the company rent part of company's building at Arlington House, Oranmore, Galway as their medical practice. The rental charge for year ended 30th June 2025 is €74,267 (2023 - €62,000)

ARLINGTON HOUSE MEDICAL CENTRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

10. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Company since the year end.

11. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 19 December 2025