

**St. Raphaels Private Clinic Management Company Limited By Guarantee**

**Abridged Unaudited Financial Statements**

**for the financial year ended 31 July 2025**

# St. Raphaels Private Clinic Management Company Limited By Guarantee

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**St. Raphaels Private Clinic Management Company Limited By Guarantee**  
**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**  
for the financial year ended 31 July 2025

	2024 €
<b>Surplus after taxation</b>	-
Total comprehensive income for the financial year	-

# St. Raphaels Private Clinic Management Company Limited By Guarantee

## BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	<b>(1,512)</b>	<b>(1,512)</b>
<b>Net Current Liabilities</b>		<b>(1,512)</b>	<b>(1,512)</b>
<b>Total Assets less Current Liabilities</b>		<b>(1,512)</b>	<b>(1,512)</b>
<b>Reserves</b>			
Income and expenditure account		<b>(1,512)</b>	<b>(1,512)</b>
<b>Equity attributable to owners of the company</b>		<b>(1,512)</b>	<b>(1,512)</b>

We as Directors of St. Raphaels Private Clinic Management Company Limited By Guarantee, 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 members 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 micro companies' regime.

**Approved by the board on 27 March 2026 and signed on its behalf by:**

**Marie Lane**  
Director

**Mr. John O'Connor**  
Director

**St. Raphaels Private Clinic Management Company Limited By Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 July 2025

	<b>Retained deficit</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 August 2023</b>	(1,512)	(1,512)
<b>At 31 July 2024</b>	<u>(1,512)</u>	<u>(1,512)</u>
<b>At 31 July 2025</b>	<u><u>(1,512)</u></u>	<u><u>(1,512)</u></u>

# St. Raphaels Private Clinic Management Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 1. General Information

St. Raphaels Private Clinic Management Company Limited By Guarantee is a company limited by guarantee incorporated in Ireland. Unit 6 Crann Ard, Fethard Rd, Clonmel, Co Tipperary, Ireland is the registered office, which is also the principal place of business of the company. . The company was not active during the period. 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 year ended 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### 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.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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 recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an 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 income and its results as 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.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

# St. Raphaels Private Clinic Management Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

### 3. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

### 4. Tax on surplus

	2025 €	2024 €
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>

No charge to tax arises due to tax losses incurred.

### 5. Creditors Amounts falling due within one year

	2025 €	2024 €
Other creditors	1,012	1,012
Accruals	500	500
	<u>1,512</u>	<u>1,512</u>
	<u>          </u>	<u>          </u>

### 6. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

### 7. Income Statement

	2025 €	2024 €
At 1 August 2024	(1,512)	(1,512)
	<u>          </u>	<u>          </u>
At 31 July 2025	<u>(1,512)</u>	<u>(1,512)</u>
	<u>          </u>	<u>          </u>

### 8. Capital commitments

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

### 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 27 March 2026.