

Company Number: 600395

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company

Abridged Unaudited Financial Statements

for the financial year ended 30 April 2025

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company
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Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company
DIRECTORS AND OTHER INFORMATION

Directors	Mr. Edward Moloney Mrs. Susan Moloney
Company Secretary	Mrs. Susan Moloney
Company Number	600395
Registered Office and Business Address	Consultant Private Rooms Tallaght Hospital Dublin 24 Co. Dublin Ireland
Accountants	Michael McEvoy & Co. Ltd. Chartered Accountants Ireland Seville House New Dock Street Galway Ireland
Bankers	Bank of Ireland Terenure Dublin 6

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company
CHARTERED ACCOUNTANTS IRELAND REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company
for the financial year ended 30 April 2025

In accordance with the engagement letter 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 5 to 8 which comprise the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company, 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.

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

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company 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 profit of Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company. You consider that Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company 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 Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company. 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.



MICHAEL MCEVOY & CO. LTD.

Chartered Accountants Ireland
Seville House
New Dock Street
Galway
Ireland

16 January 2026

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Tangible assets	5	<u>24,862</u>	<u>22,262</u>
Current Assets			
Receivables	6	86,125	98,428
Cash at bank and in hand		<u>507,389</u>	<u>243,927</u>
		<u>593,514</u>	<u>342,355</u>
Payables: amounts falling due within one year	7	<u>(77,194)</u>	<u>(66,936)</u>
Net Current Assets		<u>516,320</u>	<u>275,419</u>
Total Assets less Current Liabilities		<u><u>541,182</u></u>	<u><u>297,681</u></u>
Equity			
Called up share capital presented as equity		200	200
Retained earnings	8	<u>540,982</u>	<u>297,481</u>
Shareholders' Funds		<u><u>541,182</u></u>	<u><u>297,681</u></u>

We as Directors of Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company, 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 micro companies' regime.

Approved by the board on 16 January 2026 and signed on its behalf by:

Eddie Moloney

Mr. Edward Moloney
Director

Susan Moloney

Mrs. Susan Moloney
Director

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company is an unlimited company with share capital incorporated in Ireland. Consultant Private Rooms, Tallaght Hospital, Dublin 24, Co. Dublin, Ireland is the registered office, which is also the principal place of business of the company. The company's principal activities relate to the provision of specialist medical practice services. 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 30 April 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 micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Revenue

Turnover comprises the invoice value of services supplied by the company exclusive of discounts.

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	-	12.5% Straight line
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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.

Trade and other receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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 Statement of Financial Position date.

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	5,952	4,883
	<u><u> </u></u>	<u><u> </u></u>
4. Employees		
The average monthly number of employees, including directors, during the financial year was 3. (2024 - 3).		
5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	39,060	39,060
Additions	8,552	8,552
	<u> </u>	<u> </u>
At 30 April 2025	47,612	47,612
	<u> </u>	<u> </u>
Depreciation		
At 1 May 2024	16,798	16,798
Charge for the financial year	5,952	5,952
	<u> </u>	<u> </u>
At 30 April 2025	22,750	22,750
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	24,862	24,862
	<u><u> </u></u>	<u><u> </u></u>
At 30 April 2024	22,262	22,262
	<u><u> </u></u>	<u><u> </u></u>
6. Receivables	2025	2024
	€	€
Trade receivables	32,689	34,585
Taxation	50,423	61,025
Prepayments	3,013	2,818
	<u> </u>	<u> </u>
	86,125	98,428
	<u><u> </u></u>	<u><u> </u></u>
7. Payables	2025	2024
Amounts falling due within one year	€	€
Taxation	22,998	23,247
Directors' current accounts	48,591	38,107
Accruals	5,605	5,582
	<u> </u>	<u> </u>
	77,194	66,936
	<u><u> </u></u>	<u><u> </u></u>

Dr Eddie Moloney Consultant Respiratory Physician Unlimited Company
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

8. Income Statement

	2025	2024
	€	€
At 1 May 2024	297,481	218,434
Profit for the financial year	243,501	79,047
At 30 April 2025	<u>540,982</u>	<u>297,481</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 January 2026.