

Company Number: 389701

**Clinical Care Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

# Clinical Care Limited

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# Clinical Care Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 28 February 2025."

**Signed on behalf of the board**

**Geoffrey Dunne**  
Director

**2 September 2025**

**Clinical Care Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Intangible assets	6	1,665	4,165
Property, plant and equipment	7	176,289	185,017
		<u>177,954</u>	<u>189,182</u>
<b>Current Assets</b>			
Stocks	8	132,866	122,528
Debtors	9	843,497	754,939
Cash and cash equivalents		519,908	393,621
		<u>1,496,271</u>	<u>1,271,088</u>
<b>Creditors: amounts falling due within one year</b>	10	<b>(104,900)</b>	<b>(117,829)</b>
<b>Net Current Assets</b>		<b>1,391,371</b>	<b>1,153,259</b>
<b>Total Assets less Current Liabilities</b>		<b>1,569,325</b>	<b>1,342,441</b>
<b>Creditors:</b> amounts falling due after more than one year	11	<b>(72,676)</b>	<b>(89,184)</b>
<b>Net Assets</b>		<b>1,496,649</b>	<b>1,253,257</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		1,496,549	1,253,157
<b>Shareholders' Funds</b>		<b>1,496,649</b>	<b>1,253,257</b>

# Clinical Care Limited

## STATEMENT OF FINANCIAL POSITION

as at 28 February 2025

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.

I as Director of Clinical Care 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 359 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) I 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 small companies' regime.

**Approved by the board on 2 September 2025 and signed on its behalf by:**

**Geoffrey Dunne**  
Director

**Clinical Care Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 March 2023</b>	-	1,026,346	1,026,346
Profit for the financial year	-	247,281	247,281
Payment of dividends	-	(20,470)	(20,470)
<b>At 29 February 2024</b>	100	1,253,157	1,253,257
Profit for the financial year	-	259,583	259,583
Payment of dividends	-	(16,191)	(16,191)
<b>At 28 February 2025</b>	<b>100</b>	<b>1,496,549</b>	<b>1,496,649</b>

# Clinical Care Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

Clinical Care Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 389701. The registered office of the company is Tinahely Pharmacy, Dwyer Square, Tinahely, Wicklow which is also the principal place of business of the company. The principal activity of the company is that of a retail pharmacy. 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 28 February 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### 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.

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 and Section 1A of FRS 102.

#### Turnover

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

#### Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 20 years.

#### Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 20 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	20% 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.

**Clinical Care Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 28 February 2025

**Stocks**

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in the normal course of business in bringing stocks to their present location and condition.

Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

**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.

**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**

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.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Statement.

**Research and development**

Development expenditure is written off in the same financial year unless the director are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

**Ordinary share capital**

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of property, plant and equipment	<b>12,029</b>	7,820
Amortisation of goodwill	<b>2,500</b>	2,500
	<u>          </u>	<u>          </u>

## Clinical Care Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

<b>4. Interest payable and similar expenses</b>		<b>2025</b>	2024
		€	€
Interest		<u>4,222</u>	<u>1,217</u>
<b>5. Employees</b>			
The average monthly number of employees, including director, during the financial year was 6, (2024 - 6).			
		<b>2025</b>	2024
		<b>Number</b>	<b>Number</b>
Employees		<u>6</u>	<u>6</u>
<b>6. Intangible assets</b>			
	<b>Development</b>	<b>Goodwill</b>	<b>Total</b>
	<b>Costs</b>	<b>€</b>	<b>€</b>
<b>Cost</b>			
At 1 March 2024	<u>50,000</u>	<u>727,231</u>	<u>777,231</u>
At 28 February 2025	<u>50,000</u>	<u>727,231</u>	<u>777,231</u>
<b>Provision for diminution in value</b>			
At 1 March 2024	45,835	727,231	773,066
Charge for financial year	<u>2,500</u>	<u>-</u>	<u>2,500</u>
At 28 February 2025	<u>48,335</u>	<u>727,231</u>	<u>775,566</u>
<b>Net book value</b>			
At 28 February 2025	<u>1,665</u>	<u>-</u>	<u>1,665</u>
At 29 February 2024	<u>4,165</u>	<u>-</u>	<u>4,165</u>
<b>7. Property, plant and equipment</b>			
	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Cost</b>			
At 1 March 2024	168,383	262,148	430,531
Additions	<u>-</u>	<u>3,301</u>	<u>3,301</u>
At 28 February 2025	<u>168,383</u>	<u>265,449</u>	<u>433,832</u>
<b>Depreciation</b>			
At 1 March 2024	702	244,812	245,514
Charge for the financial year	<u>3,368</u>	<u>8,661</u>	<u>12,029</u>
At 28 February 2025	<u>4,070</u>	<u>253,473</u>	<u>257,543</u>
<b>Net book value</b>			
At 28 February 2025	<u>164,313</u>	<u>11,976</u>	<u>176,289</u>
At 29 February 2024	<u>167,681</u>	<u>17,336</u>	<u>185,017</u>

## Clinical Care Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

<b>8. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>132,866</b>	122,528
	<u><u>          </u></u>	<u><u>          </u></u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>9. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>80,842</b>	77,431
Amounts owed by group undertakings	<b>673,441</b>	607,632
Other debtors	<b>35,000</b>	20,000
Taxation	<b>49,498</b>	39,245
Prepayments	<b>4,716</b>	10,631
	<u><u>843,497</u></u>	<u><u>754,939</u></u>
<b>10. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	<b>17,078</b>	17,078
Trade creditors	<b>77,011</b>	73,672
Taxation	<b>7,001</b>	8,904
Accruals	<b>3,810</b>	18,175
	<u><u>104,900</u></u>	<u><u>117,829</u></u>
<b>11. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	€	€
Bank loan	<b>72,676</b>	89,184
	<u><u>          </u></u>	<u><u>          </u></u>
<b>Loans</b>		
Repayable in one year or less, or on demand	<b>17,078</b>	17,078
Repayable between one and two years	<b>72,676</b>	89,184
	<u><u>89,754</u></u>	<u><u>106,262</u></u>
<b>12. Profit and loss account</b>	<b>2025</b>	2024
	€	€
At 1 March 2024	<b>1,253,157</b>	1,026,346
Profit for the financial year	<b>259,583</b>	247,281
Payment of dividends	<b>(16,191)</b>	(20,470)
	<u><u>          </u></u>	<u><u>          </u></u>
At 28 February 2025	<b>1,496,549</b>	1,253,157
	<u><u>          </u></u>	<u><u>          </u></u>
<b>13. Capital commitments</b>		
The company had no material capital commitments at the financial year-ended 28 February 2025.		

**Clinical Care Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 28 February 2025

<b>14. Director's remuneration</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>99,996</b>	100,106
Pension contributions	<b>12,000</b>	12,000
	<u><b>111,996</b></u>	<u>112,106</u>

**15. Related party transactions**

The following related party was identified during the period:

Whitmore Management Limited owns 100% of the issued share capital of Clinical Care Limited. Included in the debtors at the year end is a balance owing from Whitmore Management Limited €673,441 Dr (2024: €607,632 Dr)

**16. Parent company**

The company regards Whitmore Management Limited as its parent company which holds 100% of the issued share capital of the company. Geoffrey Dunne holds 100% of the issued share capital of Whitmore Management Limited.

**17. Events After the End of the Reporting Period**

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

**18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 2 September 2025.