Company registration number: 380985

Gibbons Pharmacy Ltd

Unaudited abridged financial statements

for the financial year ended 31 December 2025

Gibbons Pharmacy Ltd

Contents

Gibbons Pharmacy Ltd

Directors and other information

Directors	David Gibbons Jenny O'Hanlon
Secretary	David Gibbons
Company number	380985
Registered office	1 Pearse Street Clonakilty Co. Cork
Business address	1 Pearse Street Clonakilty Co. Cork
Accountants	JAAD Accounting Services Ltd 43 Wolfe Tone Street, Clonakilty, Co. Cork
Bankers	Allied Irish Babk 66 South Mall Cork
Solicitors	O Donovan Baker, 15 South Mall, Cork.

Directors responsibilities statement

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 the 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" 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 and then apply them consistently;
- make judgments 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.

Gibbons Pharmacy Ltd

Directors responsibilities statement

Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 3 to 7

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to JAAD Accounting Services Ltd, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

On behalf of the board

David Gibbons **Jenny O'Hanlon**

Gibbons Pharmacy Ltd

Balance sheet
As at 31/12/25

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Financial assets	**5**	853,345		853,345	
			853,345		853,345
Current assets					
Cash at bank and in hand		10		10	
		10		10	
Net current assets			10		10
Total assets less current liabilities			853,355		853,355
Net assets			853,355		853,355
Capital and reserves					
Called up share capital presented as equity			2		2
Profit and loss account			853,353		853,353
Shareholders funds			853,355		853,355

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Gibbons Pharmacy Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

The notes on pages 6 to 7 form part of these abridged financial statements.

Balance sheet (continued)
As at 31/12/25

These abridged financial statements were approved by the board of directors on 26/02/26 and signed on behalf of the board by:

David Gibbons	Jenny O'Hanlon
Director	Director

The notes on pages 6 to 7 form part of these abridged financial statements.

1. General information

The company is a private company limited by shares, registered in Ireland and its company number is 380985. The address of the registered office is 1 Pearse Street, Clonakilty, Co. Cork

2. Accounting policies and measurement bases

Basis of preparation
The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial assets
Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Cash at bank and on hand
Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Cash flow statement exemption
The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

3. Profit/(loss) before tax

Profit/(loss) is stated after charging/(crediting):

	2025	2024
	€	€
Fair value adjustments to shares in participating interests	-	307,453

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	853,353	1,160,806
Profit/(loss) for the financial year	-	(307,453)
At the end of the financial year	853,353	853,353

5. Financial assets

	Shares in group undertakings	**Total**
	€	**€**
Cost		
At 01/01/25 and 31/12/25	853,345	853,345
Provision for diminution in value		
At 01/01/25 and 31/12/25	-	-
Carrying amount		
At 31/12/25	853,345	853,345
At 31/12/24	853,345	853,345

6. Events after the end of the reporting period

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

7. Controlling party

The ultimate controlling party of the company is the director, David Gibbons.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 26 February 2026.