

Registered number: 130947

ACLARE NURSING HOME LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

ACLARE NURSING HOME LIMITED

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ACLARE NURSING HOME LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 APRIL 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements 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 and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements which comprise the Balance sheet and the related notes:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Ormsby & Rhodes Limited, Chartered Accountants, all 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 30 April 2025.

On behalf of the board

Breege Muldowney
Director

Date: 2 September 2025

Joseph Muldowney
Director

Date: 2 September 2025

ACLARE NURSING HOME LIMITED

ABRIDGED BALANCE SHEET

AS AT 30 APRIL 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	8		518,736		481,986
Financial assets	9		-		20,000
			<u>518,736</u>		<u>501,986</u>
CURRENT ASSETS					
Debtors: amounts falling due after more than one year	10	1,738,419		1,578,870	
Debtors: amounts falling due within one year	10	20,409		33,072	
Cash at bank and in hand		739,569		571,824	
		<u>2,498,397</u>		<u>2,183,766</u>	
Current Liabilities					
Creditors: amounts falling due within one year	11	(154,488)		(161,497)	
Net Current Assets			<u>2,343,909</u>		<u>2,022,269</u>
NET ASSETS					
			<u>2,862,645</u>		<u>2,524,255</u>
CAPITAL AND RESERVES					
Called up share capital presented as equity			3		3
Revaluation reserve			125,606		125,606
Profit and loss account			2,737,036		2,398,646
SHAREHOLDERS' FUNDS			<u>2,862,645</u>		<u>2,524,255</u>

ACLARE NURSING HOME LIMITED

ABRIDGED BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2025

We, as directors of Aclare Nursing Home 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 359 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:

Breege Muldowney
Director

Joseph Muldowney
Director

Date: 2 September 2025

Date: 2 September 2025

The notes on pages 5 to 16 form part of these financial statements.

ACLARE NURSING HOME LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 APRIL 2025

	Called up share capital	Revaluation reserve	Profit and loss account	Total equity
	€	€	€	€
At 1 May 2024	3	125,606	2,398,646	2,524,255
Profit for the year	-	-	338,390	338,390
AT 30 APRIL 2025	3	125,606	2,737,036	2,862,645

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 APRIL 2024

	Called up share capital	Revaluation reserve	Profit and loss account	Total equity
	€	€	€	€
At 1 May 2023	3	125,606	1,984,057	2,109,666
Profit for the year	-	-	414,589	414,589
AT 30 APRIL 2024	3	125,606	2,398,646	2,524,255

The notes on pages 5 to 16 form part of these financial statements.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. GENERAL INFORMATION

Aclare Nursing Home Limited is a private company limited by shares incorporated in the Republic of Ireland. The company operates out of its registered office at 5 Tivoli Terrace South, Dun Laoghaire, Co. Dublin, A96 FX74. The principal activity of the company is that of a Nursing Home.

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 financial statements fully comply with Section 1A of Financial Reporting Standard 102.

The functional and presentational currency is Euro.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.3 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.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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 property	- 2% Straight line
Fixtures and fittings	- 15% Straight line
Computer equipment	- 30% 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.

2.4 REVALUATION OF TANGIBLE FIXED ASSETS

Individual freehold and leasehold properties are carried at current year value at fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are undertaken with sufficient regularity to ensure the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date.

Fair values are determined from market based evidence normally undertaken by professionally qualified valuers.

Revaluation gains and losses are recognised in other comprehensive income unless losses exceed the previously recognised gains or reflect a clear consumption of economic benefits, in which case the excess losses are recognised in profit or loss.

2.5 VALUATION OF INVESTMENTS

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of comprehensive income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.6 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.

2.7 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.

2.8 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other debtors, cash and bank balances, are initially measured at their transaction price (adjusted for transaction costs except in the initial measurement of financial assets that are subsequently measured at fair value through profit and loss) and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other debtors due with the operating cycle fall into this category of financial instruments.

Impairment of financial assets

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.8 FINANCIAL INSTRUMENTS (continued)

Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other creditors, bank loans and other loans are initially measured at their transaction price (adjusting for transaction costs except in the initial measurement of financial liabilities that are subsequently measured at fair value through profit and loss). When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest, discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade creditors are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

Derecognition of financial instruments

Derecognition of financial assets

Financial assets are derecognised when their contractual right to future cash flow expire, or are settled, or when the Company transfers the asset and substantially all the risks and rewards of ownership to another party. If significant risks and rewards of ownership are retained after the transfer to another party, then the Company will continue to recognise the value of the portion of the risks and rewards retained.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Company's contractual obligations expire or are discharged or cancelled.

2.9 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.

2.10 GOVERNMENT GRANTS

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.11 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.

2.12 PENSIONS

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

2.13 BORROWING COSTS

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

2.14 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.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Useful economic life of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

b) Impairment of investments

An impairment review of investments arises whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. No such circumstances arose in the year and the directors consider the value of the investment to be reasonable.

c) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered. The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

4. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed assets	42,641	31,983
Defined contribution pension cost	40,122	51,312
	<u>82,763</u>	<u>83,295</u>

5. EMPLOYEES

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

	2025	2024
	No.	No.
Staff and Management	29	26
	<u>29</u>	<u>26</u>

6. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Directors' emoluments	194,350	163,082
Company contributions to defined contribution pension schemes	24,000	24,000
	<u>218,350</u>	<u>187,082</u>

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

7. TAXATION

	2025 €	2024 €
Corporation tax		
Current tax on profits for the year	52,854	57,614
Adjustments in respect of previous periods	(6,124)	-
Total current tax	46,730	57,614

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is the same as (2024 -the same as) the standard rate of corporation tax in Ireland of 12.5% (2024 -12.5%) as set out below:

	2025 €	2024 €
Profit on ordinary activities before tax	385,120	472,203
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 -12.5%)	48,140	59,025
Effects of:		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	2,618	-
Capital allowances for year in excess of depreciation	2,096	(1,411)
Adjustments to tax charge in respect of prior periods	(6,124)	-
Total tax charge for the year	46,730	57,614

FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

8. TANGIBLE FIXED ASSETS

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 May 2024	677,868	625,362	20,268	1,323,498
Additions	-	78,172	1,218	79,390
At 30 April 2025	<u>677,868</u>	<u>703,534</u>	<u>21,486</u>	<u>1,402,888</u>
Depreciation				
At 1 May 2024	265,590	557,622	18,299	841,511
Charge for the year on owned assets	13,557	27,243	1,841	42,641
At 30 April 2025	<u>279,147</u>	<u>584,865</u>	<u>20,140</u>	<u>884,152</u>
Net book value				
At 30 April 2025	<u>398,721</u>	<u>118,669</u>	<u>1,346</u>	<u>518,736</u>
At 30 April 2024	<u>412,278</u>	<u>67,740</u>	<u>1,969</u>	<u>481,987</u>

9. FINANCIAL ASSETS

	Other fixed asset investments €
Cost or valuation	
At 1 May 2024	<u>20,000</u>
At 30 April 2025	<u>20,000</u>
Impairment	
Charge for the period	<u>20,000</u>
At 30 April 2025	<u>20,000</u>
Net book value	
At 30 April 2025	<u>-</u>
At 30 April 2024	<u>20,000</u>

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

10. DEBTORS

	2025 €	2024 €
Due after more than one year		
Amounts owed by group undertakings	1,738,419	1,578,870
	<u>1,738,419</u>	<u>1,578,870</u>

Amounts owed by group undertakings are interest free, unsecured and repayable on demand.

	2025 €	2024 €
Due within one year		
Trade debtors	12,797	28,897
Other debtors	7,612	4,175
	<u>20,409</u>	<u>33,072</u>

Trade debtors are stated net of a bad debt provision in the amounts of €27,478 (2024: €27,478).

11. CREDITORS: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	45,218	26,145
Corporation tax	-	20,041
PAYE/USC/PRSI payable	23,059	22,097
Other creditors	11,403	18,409
Accruals	74,808	74,805
	<u>154,488</u>	<u>161,497</u>

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

12. FINANCIAL INSTRUMENTS

	2025 €	2024 €
Financial assets that are debt instruments (due within 1 year) measured at amortised cost:		
Trade debtors	12,797	28,897
	<u>12,797</u>	<u>28,897</u>
	<u><u>12,797</u></u>	<u><u>28,897</u></u>
	2025 €	2024 €
Financial instruments that are debt instruments (due greater than 1 year) measured at amortised costs:		
Amounts owed by group undertakings	1,738,419	1,578,870
	<u>1,738,419</u>	<u>1,578,870</u>
	<u><u>1,738,419</u></u>	<u><u>1,578,870</u></u>
	2025 €	2024 €
Financial liabilities (due within 1 year) measured at amortised cost:		
Trade creditors	45,218	26,145
Other creditors	11,403	18,409
	<u>56,621</u>	<u>44,554</u>
	<u><u>56,621</u></u>	<u><u>44,554</u></u>

13. PENSION COMMITMENTS

The company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund, and amounted to €40,122 (2024 - €51,312).

14. CONTROLLING PARTY

The company is owned and controlled by Breege Muldowney and Joseph Muldowney by way of their shareholding in Aclare Nursing Investments Limited, the parent undertaking.

ACLARE NURSING HOME LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

15. RELATED PARTY TRANSACTIONS

Related Parties

Related party name

Relationship between the parties

Aclare Nursing Investments Limited

Parent undertaking

Related party balances

	2025	2024
	€	€
Included in amounts owed by related parties (due greater than 1 year) are the following balances:		
Aclare Nursing Home Investments Limited	1,738,419	1,578,870

16. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 02 September 2025