

**Frank Lynch Dental Limited
Abridged financial statements
for the year ended 31 December 2025**

Registered No. 317070

Frank Lynch Dental Limited

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Frank Lynch Dental Limited

Directors and other information

Directors	Frank Lynch Mary Lynch
Secretary	Frank Lynch
Company Number	317070
Registered Office	Blossomhill Rathkeale Co. Limerick
Accountants	Derry Corbett & Company Limited Accountant and Business Advisor Ducart Suite Castletroy Park Commercial Centre Castletroy Limerick
Business Address	Blossomhill Rathkeale Co. Limerick
Bankers	Allied Irish Bank Main Street Rathkeale Co. Limerick

Frank Lynch Dental Limited

Directors' Responsibilities Statement

The directors are responsible for preparing the annual 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 company 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", applying 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve 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, and profit and loss for the financial year and otherwise comply with the Companies Act.

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

- select suitable accounting policies 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 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 the 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 and enable the financial statements to be audited. 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.

Directors statement on the unaudited financial statements

In relation to the statutory financial statements as set out on pages 8 to 15:

The directors approve these statutory 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 Derry Corbett & Company Limited, Accountant and Business Advisor, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

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

On behalf of the Board on the 20 February 2026

Frank Lynch
Director

Mary Lynch
Director

Frank Lynch Dental Limited

Accounting Policies for the year ended 31 December 2025

1. General Information

Frank Lynch Dental Limited is a company limited by shares. It is Incorporated in the Republic of Ireland, and its registered number is 317070. The registered address is Blossomhill, Rathkeale, Co. Limerick.

2. Summary of Significant Accounting Policies

The following accounting policies have been consistently applied in dealing with items which are considered material in relation to the company's financial statements.

Basis of Preparation

The Statutory financial statements have been prepared in accordance with Section 1A of the Financial Reporting Standard 102 ("FRS 102"), the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014.

The company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the "Small Companies Regime" in accordance with section 280C of the Act and Section 1A of FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

Revenue Recognition

Revenue from the sale of goods and the provision of services are recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods. The amount of revenue arising can be measured reliably and the economic benefits associated with the transaction will flow to the company. The costs incurred or to be incurred in respect of the transaction can also be measured reliably.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Dental and Office Equipment	-	12.50%	Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment, if events or changes in circumstances indicate that the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and estimated realisable value. Stocks are recognised as an expense in the period in which the related revenue is recognised.

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.

Frank Lynch Dental Limited

Accounting Policies

Trade and other creditors

Trade and other creditors are initially recognised at fair value, and thereafter stated at amortised cost, except where the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax is the amount of corporation tax payable on the taxable profit for the year or prior years. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred Taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

Employment Benefits

The company provides a range of benefits, such as paid holiday arrangements and defined contribution pension schemes.

Short term benefits, including holiday pay are recognised as an expense in the period in which the service is provided.

3 Significant Accounting Judgements

Management is required to make judgements in applying the company's accounting policies. The key judgement in these financial statements is that debtors disclosed in note 5 are adequately stated.

Frank Lynch Dental Limited

Abridged Balance sheet as at 31 December 2025

	Notes	€	2025 €	€	2024 €
Fixed Assets					
Tangible assets	1		-		911
Current Assets					
Stocks		-		250	
Debtors	2	3,005		8,358	
Cash at bank		3,022		-	
		6,027		8,608	
Creditors: amounts falling due within one year	3	(4,607)		(17,253)	
Net Current Assets/(Liabilities)			1,420		(8,645)
Net Asset Deficiency			1,420		(7,734)
Capital and Reserves					
Called up share capital			127		127
Profit and loss account			1,293		(7,861)
			1,420		(7,734)

We, as directors of Frank Lynch Dental 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 358 is complied with,
- (c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and
- (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 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.
- (e) the company has relied upon 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 financial statements were approved by the board on 20 February 2026 and signed on its behalf by:

Frank Lynch
Director

Mary Lynch
Director

Frank Lynch Dental Limited

Notes to the Abridged Financial Statements for the year ended 31 December 2025

1. Tangible assets

	Total
	€
Cost	
At 1 January 2025	1,460
Additions	-
Disposals	(1,460)
At 31 December 2025	<u>-</u>
 Depreciation	
At 1 January 2025	549
On disposals	(732)
Charge for the year	183
At 31 December 2025	<u>-</u>
 Net book values	
At 31 December 2025	<u>-</u>
At 31 December 2024	<u>911</u>

2. Debtors

	2025	2024
	€	€
Trade debtors	3,005	8,358
Other debtors	28	-
	<u>3,033</u>	<u>8,358</u>

3. Creditors: amounts falling due within one year

	2025	2024
	€	€
Paye/Prsi	180	7,294
Accruals	3,500	3,500
Bank overdraft	814	3,744
Directors' current account	-	1,843
Trade creditors	113	872
	<u>4,607</u>	<u>17,253</u>

Frank Lynch Dental Limited

	2025	2024
4. Share Capital	€	€
Authorised		
1,000,000 Ordinary shares of €1.279638	<u>1,269,738</u>	<u>1,269,738</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.279638 each.	<u>127</u>	<u>127</u>

5. Directors and their Interests

The directors who served during the year and their interests in the company are as stated below:

	2025	2024
	ordinary	ordinary
	shares	shares
Frank Lynch	50	50
Mary Lynch	50	50
	<u>100</u>	<u>100</u>

6 Approval of financial statements

The financial statements were approved by the Board on 20 February 2026