

Registration number 607638

The Preventive Medicine Clinic Limited

Abridged accounts

for the year ended 30 June 2025

The Preventive Medicine Clinic Limited

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The Preventive Medicine Clinic Limited

Company information

Directors	Louise Geary John Dunphy
Secretary	Abacus Accounting & Taxation Limited
Company number	607638
Registered office	Teresita Ballycotton Co Cork
Accountants	Abacus & Co The Elms Sculleen Cloyne Co Cork
Bankers	Bank of Ireland Douglas Cork

The Preventive Medicine Clinic Limited

Abridged balance sheet					
as at 30 June 2025					
		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	5		19,680		1
Current assets					
Debtors	6	100		100	
Cash at bank and in hand		97,932		131,961	
		<u>98,032</u>		<u>132,061</u>	
Creditors: amounts falling due within one year	7	<u>(3,925)</u>		<u>(2,894)</u>	
Net current assets			<u>94,107</u>		<u>129,167</u>
Total assets less current liabilities			<u>113,787</u>		<u>129,168</u>
Net assets			<u><u>113,787</u></u>		<u><u>129,168</u></u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account	8		113,687		129,068
Equity shareholders' funds			<u><u>113,787</u></u>		<u><u>129,168</u></u>

We the directors of The Preventive Medicine Clinic 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 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) of the Companies Act 2014. (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 it's financial year and of it's profit or loss for such a 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; We have done so on the ground that the company is entitled to the benefit of that exemption in accordance with section 353.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within the Companies Act 2014 and in accordance with the provisions of FRS 102 Section 1A.

The financial statements were approved and authorised for issue by the Board on 10 January 2026.

Louise Geary
Director

John Dunphy
Director

The notes on pages 3 to 6 form an integral part of these financial statements.

The Preventive Medicine Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

1. Summary of significant accounting policies

1.1. General information and basis of preparation

The Preventive Medicine Clinic Limited is a company limited by shares, incorporated in the Republic of Ireland and its company registration number is 607638. The principal activity of the company is the supply of minor medical treatments. The company's registered office is Teresita, Ballycotton, Co Cork, .

The financial statements are presented in Euro which is the functional currency of the company.

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

The financial statements are prepared on the going concern basis, and comply with the financial reporting issued by the Financial Reporting Council including the FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS102 and the Companies Act 2014.

1.2. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% Straight Line

1.3. Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

1.4. Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.5. Turnover Policy

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

The Preventive Medicine Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

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1.6. Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.7. Going concern

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

2. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2025	2024
Administration	<u>1</u>	<u>2</u>

3. Directors' emoluments

Remuneration

	2025	2024
	€	€
	-	13,000
	<u>-</u>	<u>13,000</u>

4. Tax on (loss)/profit on ordinary activities

Analysis of charge in period

Corporation tax

Adjustments in respect of previous periods

	2025	2024
	€	€
	3,456	9,602
	-	2,172
	<u>3,456</u>	<u>11,774</u>

The Preventive Medicine Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

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	Fixtures, fittings and equipment	Total
	€	€
5. Tangible fixed assets		
Cost		
At 1 July 2024	5,788	5,788
Additions	24,600	24,600
Disposals	(5,788)	(5,788)
At 30 June 2025	<u>24,600</u>	<u>24,600</u>
Depreciation		
At 1 July 2024	5,788	5,788
On disposals	(5,788)	(5,788)
Charge for the year	4,920	4,920
At 30 June 2025	<u>4,920</u>	<u>4,920</u>
Net book values		
At 30 June 2025	<u>19,680</u>	<u>19,680</u>
6. Debtors	2025	2024
	€	€
Other debtors	<u>100</u>	<u>100</u>
7. Creditors: amounts falling due within one year	2025	2024
	€	€
Taxation and social welfare	3,528	2,741
Directors' accounts	397	153
	<u>3,925</u>	<u>2,894</u>

The Preventive Medicine Clinic Limited

**Notes to the abridged financial statements
for the year ended 30 June 2025**

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8. Movement on profit and loss reserve	Profit & loss reserve €	Total €
At 1 July 2024	129,068	129,068
Profit / (loss) for the year	15,381	(15,381)
At 30 June 2025	<u>113,687</u>	<u>113,687</u>