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**FIRST AID PEOPLE LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

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**FIRST AID PEOPLE LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Gerry Breen Maeve Breen Niamh Breen
<b>Company secretary</b>	Gerry Breen
<b>Registered number</b>	354488
<b>Registered office</b>	23 Vernon Drive Clontarf Dublin 3
<b>Accountant</b>	Peter Murphy ACA,CPA APA Cairde Accountancy & Taxation Solutions Ltd. Unit 6 The Old Post Office Business Centre Main Street Donabate Co Dublin
<b>Bankers</b>	Bank of Ireland Killester Dublin 3

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**FIRST AID PEOPLE LIMITED**

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**FIRST AID PEOPLE LIMITED**

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**ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL  
STATEMENTS OF FIRST AID PEOPLE LIMITED  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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In order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements of First Aid People Limited for the year ended 31 December 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given me.

This report is made solely to the Board of Directors of First Aid People Limited, as a body, in accordance with the terms of my engagement letter dated 31st January 2024. My work has been undertaken solely so that I might compile the financial statements of First Aid People Limited that I have been engaged to compile, report to the Company's Board of Directors that I have done so and state those matters that I have agreed to state to the Board of Directors of First Aid People Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than First Aid People Limited and its Board of Directors, as a body, for my work or for this report.

I have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2025 your duty to ensure that First Aid People Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of First Aid People Limited. You consider that First Aid People Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit of the financial statements of First Aid People Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.

**Peter Murphy ACA, CPA APA**

Cairde Accountancy & Taxation Solutions Ltd.

Unit 6 The Old Post Office Business Centre  
Main Street  
Donabate  
Co Dublin  
9 February 2026

**FIRST AID PEOPLE LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 31 DECEMBER 2025**

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	6	<b>137,384</b>	172,462
		<u>137,384</u>	<u>172,462</u>
<b>Current assets</b>			
Stocks	7	<b>196,216</b>	114,272
Debtors: amounts falling due within one year	8	<b>145,076</b>	126,605
Cash at bank and in hand	9	<b>464,456</b>	369,492
		<u>805,748</u>	<u>610,369</u>
Creditors: amounts falling due within one year	10	<b>(104,401)</b>	(114,483)
<b>Net current assets</b>		<b>701,347</b>	495,886
<b>Total assets less current liabilities</b>		<b>838,731</b>	668,348
Creditors: amounts falling due after more than one year	11	<b>(42,210)</b>	(61,176)
<b>Net assets</b>		<b>796,521</b>	607,172
<b>Capital and reserves</b>			
Called up share capital presented as equity		<b>2</b>	2
Profit and loss account	13	<b>796,519</b>	607,170
<b>Shareholders' funds</b>		<b>796,521</b>	607,172

We, as directors of First Aid People 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 358 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.

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**FIRST AID PEOPLE LIMITED**

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**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2025**

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The financial statements were approved and authorised for issue by the board:

**Gerry Breen**  
Director

**Maeve Breen**  
Director

Date: 9 February 2026

The notes on pages 6 to 12 form part of these financial statements.

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**FIRST AID PEOPLE LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2025	2	607,170	607,172
<b>Comprehensive income for the year</b>			
Profit for the year	-	189,349	189,349
	<hr/>	<hr/>	<hr/>
<b>Other comprehensive income for the year</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	189,349	189,349
	<hr/>	<hr/>	<hr/>
<b>Total transactions with owners</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2025</b>	<b>2</b>	<b>796,519</b>	<b>796,521</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 12 form part of these financial statements.

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**FIRST AID PEOPLE LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2024	2	507,320	507,322
<b>Comprehensive income for the year</b>			
Profit for the year	-	99,850	99,850
	<hr/>	<hr/>	<hr/>
<b>Other comprehensive income for the year</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	99,850	99,850
	<hr/>	<hr/>	<hr/>
<b>Total transactions with owners</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>At 31 December 2024</b>	<b>2</b>	<b>607,170</b>	<b>607,172</b>
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The notes on pages 6 to 12 form part of these financial statements.

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## FIRST AID PEOPLE LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1. General information

First Aid People Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 23 Vernon Drive, Clontarf, Dublin 3. The principal activity is the supply of first aid products. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

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 Going concern

The directors have assessed the Balance sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

##### 2.3 Foreign currency translation

###### Functional and presentation currency

The Company's functional and presentational currency is Euros.

###### Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Comprehensive Income within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

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## FIRST AID PEOPLE LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 2. Accounting policies (continued)

##### 2.4 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:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

##### 2.5 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

##### 2.6 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.

##### 2.7 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.

##### 2.8 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.

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## FIRST AID PEOPLE LIMITED

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### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 2. Accounting policies (continued)

##### 2.8 Tangible fixed assets (continued)

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:

Motor vehicles	-	33% Reducing Balance
Fixtures and fittings	-	33% 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.

##### 2.9 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 2.10 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.

##### 2.11 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.

##### 2.12 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.

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**FIRST AID PEOPLE LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**3. Judgments 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 expenditure. 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 actual results. The estimates and assumptions that have a significant risk of causing a material adjustments to the carrying amounts of assets and liabilities within the next financial year relate to the provision for doubtful debts. The company makes an estimate based on the recoverable value of trade and other debtors. The company uses estimates based on historical experiences in determining the level of debts which the company believes will or will not be collected. The company has also specifically considered the effect of Covid-19 on the recoverability of its debtors. The level of provision is reviewed on an on-going basis.

**4. Employees**

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

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<i>No.</i>
Employees	<b>5</b>	<i>6</i>
Directors	<b>2</b>	<i>2</i>
	<hr/> <b>7</b> <hr/>	<hr/> <i>8</i> <hr/>

**5. Directors' remuneration**

	<b>2025</b>	<i>2024</i>
	<b>€</b>	<i>€</i>
Directors' emoluments	<b>144,280</b>	<i>145,000</i>
Company contributions to defined contribution pension schemes	<b>-</b>	<i>50,000</i>
	<hr/> <b>144,280</b> <hr/>	<hr/> <i>195,000</i> <hr/>

FIRST AID PEOPLE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

6. Tangible fixed assets

	Motor vehicles €	Fixtures and fittings €	Total €
<b>Cost or valuation</b>			
At 1 January 2025	239,928	23,022	262,950
Additions	43,900	-	43,900
Disposals	(36,252)	-	(36,252)
At 31 December 2025	<u>247,576</u>	<u>23,022</u>	<u>270,598</u>
<b>Depreciation</b>			
At 1 January 2025	70,714	19,774	90,488
Charge for the year on owned assets	65,537	3,085	68,622
Disposals	(25,896)	-	(25,896)
At 31 December 2025	<u>110,355</u>	<u>22,859</u>	<u>133,214</u>
<b>Net book value</b>			
At 31 December 2025	<u><u>137,221</u></u>	<u><u>163</u></u>	<u><u>137,384</u></u>
At 31 December 2024	<u><u>169,214</u></u>	<u><u>3,248</u></u>	<u><u>172,462</u></u>

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	196,216	114,272
	<u>196,216</u>	<u>114,272</u>

8. Debtors

	2025 €	2024 €
Trade debtors	138,059	115,914
Other debtors	-	3,091
Prepayments	7,017	7,600

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**FIRST AID PEOPLE LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**8. Debtors (continued)**

<b>145,076</b>	<b>126,605</b>
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**9. Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	€	€
Cash at bank and in hand	<b>464,456</b>	369,492
	<b>464,456</b>	369,492

**10. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	<b>10,788</b>	47,585
Corporation tax	<b>13,618</b>	11,036
Taxation and social insurance	<b>34,030</b>	6,740
Obligations under finance lease and hire purchase contracts	<b>41,070</b>	39,539
Other creditors	<b>2,845</b>	759
Accruals	<b>2,050</b>	8,824
	<b>104,401</b>	114,483

**11. Creditors: Amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	€	€
Net obligations under finance leases and hire purchase contracts	<b>42,210</b>	61,176
	<b>42,210</b>	61,176

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**FIRST AID PEOPLE LIMITED**

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**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**12. Hire purchase and finance leases**

Minimum lease payments under hire purchase fall due as follows:

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Within one year	<b>41,070</b>	39,539
Between 1-5 years	<b>42,210</b>	61,176
	<b><u>83,280</u></b>	<u>100,715</u>

**13. Reserves**

**Profit and loss account**

There was no movement on the reserves other than through the Profit and Loss Reserves.

**14. Pension commitments**

The company operates a defined contribution pension scheme for its director. The assets of the scheme are held separately from those of the company in an independently administered pension fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €nil (2024: €50,000)

**15. Related party transactions**

There were no transactions between related parties during the period under review.

**16. Post balance sheet events**

There have been no events since the year end which would require disclosure in the financial statements.

**17. Controlling party**

The company's controlling party are the directors acting in concert.

**18. Exemption from production of a Statement of Cashflows**

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company.

**19. Approval of financial statements**

The board of directors approved these financial statements for issue on 09 February 2026