

Company Number: 340227

Roy Hogan Pharmacy Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Roy Hogan Pharmacy Limited

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Roy Hogan Pharmacy Limited

DIRECTORS AND OTHER INFORMATION

Directors	Roy Hogan Alanna Macey
Company Secretary	Roy Hogan
Company Number	340227
Registered Office	26 Brehons Chair, Kellystown Road, Rathfarnham D16 E8K3
Business Address	26 Brehons Chair, Kellystown Road, Rathfarnham D16 E8K3 ROI
Accountants	CRS Accountants Limited, Chartered Accountants, 14 Clanwilliam Square, Grand Canal Quay, Dublin 2
Bankers	Bank of Ireland, 33 Arran Quay, Smithfield, Dublin 7.
Solicitors	Reddy Charlton Solicitors 12 Fitzwilliam Place Dublin 2 Republic of Ireland

Roy Hogan Pharmacy Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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 Section 1A of that Standard, 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 for the company financial statements 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 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.

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, 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 CRS Accountants Limited,, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 September 2025."

Signed on behalf of the board

Roy Hogan
Director

12 December 2025

Alanna Macey
Director

12 December 2025

Roy Hogan Pharmacy Limited
BALANCE SHEET
as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	19,118	38,230
Tangible assets	6	7,916	13,508
Fixed Assets		<u>27,034</u>	<u>51,738</u>
Current Assets			
Stocks	7	108,620	100,959
Debtors	8	945,819	167,258
Cash and cash equivalents		426,393	996,699
		<u>1,480,832</u>	<u>1,264,916</u>
Creditors: amounts falling due within one year	9	<u>(118,736)</u>	<u>(226,717)</u>
Net Current Assets		<u>1,362,096</u>	<u>1,038,199</u>
Total Assets less Current Liabilities		<u>1,389,130</u>	<u>1,089,937</u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		1,389,003	1,089,810
Shareholders' Funds		<u>1,389,130</u>	<u>1,089,937</u>

Roy Hogan Pharmacy Limited

BALANCE SHEET

as at 30 September 2025

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

We as Directors of Roy Hogan Pharmacy 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),

(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 financial 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 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 12 December 2025 and signed on its behalf by:

Roy Hogan
Director

Alanna Macey
Director

Roy Hogan Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Roy Hogan Pharmacy Limited is a company limited by shares incorporated in Republic of Ireland. Parnell Pharmacy, 35/41 Parnell Street, Dublin 1 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Balance Sheet.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Plant and machinery	-	15% Straight Line
Fixtures, fittings and equipment	-	15% Straight Line
Motor vehicles	-	15% Straight Line

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Roy Hogan Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	5,592	5,592
Amortisation of goodwill	19,112	19,112
(Profit) on disposal of tangible assets	-	(136,257)
Profit on disposal of intangible fixed assets	-	(29,500)
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 11, (2024 - 11).

	2025	2024
	Number	Number
Directors & Employees	-	11
	<u><u> </u></u>	<u><u> </u></u>

5. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 October 2024	<u>191,126</u>	<u>191,126</u>
At 30 September 2025	<u>191,126</u>	<u>191,126</u>
Provision for diminution in value		
At 1 October 2024	<u>152,896</u>	<u>152,896</u>
Written off against reserves	<u>19,112</u>	<u>19,112</u>
At 30 September 2025	<u>172,008</u>	<u>172,008</u>
Net book value		
At 30 September 2025	<u><u>19,118</u></u>	<u><u>19,118</u></u>
At 30 September 2024	<u><u>38,230</u></u>	<u><u>38,230</u></u>

Roy Hogan Pharmacy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

6. Tangible assets

	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost					
At 1 October 2024	15,000	14,054	175,523	19,041	223,618
At 30 September 2025	15,000	14,054	175,523	19,041	223,618
Depreciation					
At 1 October 2024	15,000	11,244	175,523	8,343	210,110
Charge for the financial year	-	2,811	-	2,781	5,592
At 30 September 2025	15,000	14,055	175,523	11,124	215,702
Net book value					
At 30 September 2025	-	(1)	-	7,917	7,916
At 30 September 2024	-	2,810	-	10,698	13,508

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	108,620	100,959

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Trade debtors	61,625	59,528
Directors' current accounts (Note 12)	793,269	-
Taxation	90,925	107,730
	945,819	167,258

9. Creditors
Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	80	-
Trade creditors	73,321	79,273
Taxation	29,002	111,241
Directors' current accounts (Note 12)	-	19,870
Accruals	16,333	16,333
	118,736	226,717

10. Income Statement

	2025 €	2024 €
At 1 October 2024	1,089,810	768,232
Profit for the financial year	299,193	321,578
At 30 September 2025	1,389,003	1,089,810

Roy Hogan Pharmacy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 September 2025.

12. Directors' remuneration and transactions

	2025 €	2024 €
Directors' remuneration		
Remuneration	108,482	96,824
Pension contributions	19,888	19,590
	<u>128,370</u>	<u>116,414</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Roy Hogan	-	19,870
	<u>-</u>	<u>19,870</u>

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 December 2025.