

Company Number: 748120

The Court Clinic Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

The Court Clinic Limited
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The Court Clinic Limited
DIRECTORS AND OTHER INFORMATION

Directors	Sean Flynn Laura Flynn
Company Secretary	Sean Flynn
Company Number	748120
Registered Office	The Court Clinic 8 Cornelscourt Cottages Old Bray Road Dublin 18
Accountants	TJ Accountants Ltd Chartered Accountants and Registered Auditors Millbrook Studios Rathfarnham Village Dublin 14

The Court Clinic Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	130,000	140,000
Tangible assets	6	48,252	58,563
Fixed Assets		178,252	198,563
Current Assets			
Stocks	7	2,970	3,720
Debtors	8	710	781
Cash at bank and in hand		46,183	17,577
		49,863	22,078
Creditors: amounts falling due within one year	9	(110,884)	(157,737)
Net Current Liabilities		(61,021)	(135,659)
Total Assets less Current Liabilities		117,231	62,904
Creditors: amounts falling due after more than one year	10	(13,630)	(24,350)
Net Assets		103,601	38,554
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	11	103,501	38,454
Shareholders' Funds		103,601	38,554

The Court Clinic Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

We as Directors of The Court 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),

(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 micro companies' regime.

Approved by the board on 11 February 2026 and signed on its behalf by:

Sean Flynn
Director

Laura Flynn
Director

The Court Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

The Court Clinic Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 748120. The registered office of the company is The Court Clinic, 8 Cornelscourt Cottages, Old Bray Road, Dublin 18. 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 financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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 when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 15 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

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:

Fixtures, fittings and equipment	-	10% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

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.

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.

The Court Clinic Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 Statement of Financial Position 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:		
Depreciation of tangible assets	10,681	7,985
Amortisation of goodwill	10,000	10,000
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

5. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 1 January 2025	150,000	150,000
	<u> </u>	<u> </u>
At 31 December 2025	150,000	150,000
	<u> </u>	<u> </u>
Provision for diminution in value		
At 1 January 2025	10,000	10,000
Charge for financial year	10,000	10,000
	<u> </u>	<u> </u>
At 31 December 2025	20,000	20,000
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	130,000	130,000
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	140,000	140,000
	<u><u> </u></u>	<u><u> </u></u>

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 January 2025	26,653	39,895	66,548
Additions	370	-	370
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	27,023	39,895	66,918
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2025	2,665	5,320	7,985
Charge for the financial year	2,702	7,979	10,681
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	5,367	13,299	18,666
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2025	21,656	26,596	48,252
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	23,988	34,575	58,563
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

The Court Clinic Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>2,970</u>	<u>3,720</u>
The replacement cost of stock did not differ significantly from the figures shown.		
8. Debtors	2025	2024
	€	€
Prepayments	<u>710</u>	<u>781</u>
9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	12,933	12,933
Trade creditors	10,403	1,898
Taxation	21,864	14,334
Directors' current accounts	62,056	126,124
Accruals	3,628	2,448
	<u>110,884</u>	<u>157,737</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	<u>13,630</u>	<u>24,350</u>
Loans		
Repayable in one year or less, or on demand	12,933	12,933
Repayable between one and two years	13,630	24,350
	<u>26,563</u>	<u>37,283</u>
11. Income Statement		
	2025	2024
	€	€
At 1 January 2025	38,454	-
Profit for the financial year	65,047	38,454
At 31 December 2025	<u>103,501</u>	<u>38,454</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
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 11 February 2026.		