

ORTHODONTIC SOCIETY OF IRELAND LIMITED
(A company limited by guarantee and not having a share capital)
DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

ORTHODONTIC SOCIETY OF IRELAND LIMITED

(A company limited by guarantee and not having a share capital)

CONTENTS

Directors and Other Information	3
Directors' Report	4
Statement of Directors' Responsibilities	5
Profit and Loss Account	6
Balance Sheet	7-8
Reconciliation of Shareholders' Funds	9
Cash Flow Statement	10
Notes to the Financial Statements	11-14
Supplementary Information on Trading Statement	16-18

ORTHODONTIC SOCIETY OF IRELAND LIMITED
(A company limited by guarantee and not having a share capital)
DIRECTORS AND OTHER INFORMATION

Directors

Angus Burns
Emily Higgins
Mary-Kate Kearney
208713

Company Number

Registered Office and Business Address

Ballyaugh Cross
Killarney
V93 X4HK

Accountants

Doyle & Co.
43 Wilson Road
Mount Merrion
Co. Dublin
A94 T2 E1
Republic of Ireland

Bankers

Allied Irish Bank
Dundalk
Co. Louth
Ireland

ORTHODONTIC SOCIETY OF IRELAND LIMITED (A company limited by guarantee and not having a share capital) Directors' Report for the year ended 30th September 2025

The directors present their report and the unaudited financial statements for the year ended 30th September 2025

Principal Activity

The principal activity of the company is the promotion of Orthodontics in Ireland.

Principal Risks and Uncertainties

The company faces risks and uncertainties from any changes in government legislation regarding the promotion of Orthodontics in Ireland.

Results and Dividends

The profit for the period after providing for taxation amounted to €8,404

Directors

The directors who served throughout the period, except as noted, were as follows:

Mr. Angus Burns

Ms Emily Higgins

Ms Mary-Kate Kearney

The directors have indicated their willingness to continue in office.

Future Developments

The company plans to continue its present activities and current trading levels.

Post Balance Sheet Events

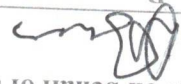
There have been no significant events affecting the company since the period-end.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Ballynaugh Cross, Killarney, Co. Kerry

Signed on behalf of the board

Angus Burns

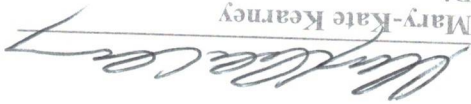


Director

Date..... 22/10/2025

Director

Mary-Kate Kearney



Date..... 23/10/25

ORTHODONTIC SOCIETY OF IRELAND LIMITED

(A company limited by guarantee and not having a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

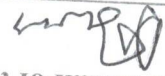
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). 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 that financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and 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 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.

Signed on behalf of the board



Angus Burns
Director

Date..... 23/10/25

Director

Mary-Kate Kearney



Date..... 23/10/25

ORTHODONTIC SOCIETY OF IRELAND LIMITED

(A company limited by guarantee and not having a share capital)

BALANCE SHEET AS AT 30 SEPTEMBER 2025

Sep 25 € Notes
 Sep 24 €

Current Assets					
Cash and cash equivalents	103,595		124,878		
Creditors: Amounts falling due within one year	(2,913)		(32,600)		
Net Current Assets	100,682	2	92,278		
Total Assets less Current Liabilities	100,682		92,278		

Capital Employed					
Accumulated Surplus	100,682		92,278		
Shareholders' Funds	100,682	11	92,278		

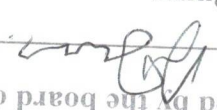
We, as Directors of Orthodontic Society of Ireland Limited, state that:

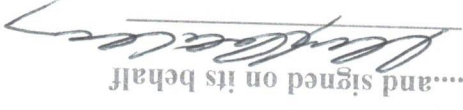
- (a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) The company is availing itself of the exemption on the grounds that the conditions specified in s. 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 on the specified exemption contained in s352 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 s 353 Companies Act 2014.

Approved by the board on date 22/10/2015 and signed on its behalf

by 
 Angus Burns
 Director


 Mary-Kate Kearney
 Director

1. GENERAL INFORMATION

Orthodontic Society of Ireland Limited is a company limited by guarantee incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements prepared by Orthodontic Society of Ireland Limited are in accordance with The Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity and areas where assumptions and estimates are significant to the financial statements are disclosed in the notes to the financial statements.

Orthodontic Society of Ireland Limited is primarily engaged in the promotion of Orthodontics in Ireland. The company is tax resident in Ireland. The principal place of business is Ballyaugh Cross, Killarney, Co. Kerry.

Basis of Preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at re-valued 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 following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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.

Taxation

Taxation on the profit for the year comprises current and deferred tax. Current tax is the expected tax payable for the current year and any known adjustments for prior years. Full provision is made for deferred tax assets and liabilities, calculated at current tax rates, on differences between the recognition of gains and losses in the financial statements and their recognition for taxation purposes.

ORTHODONTICS SOCIETY OF IRELAND LIMITED
(A company limited by guarantee and not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30
SEPTEMBER 2025

3. PERIOD OF FINANCIAL STATEMENTS
 The financial statements are for the 12 month period from 1st October 2024 to 30 September 2025

4. STATEMENT ON PREVIOUS PERIODS
 The company presented accounts to the 30th September 2024.

5. TURNOVER
 The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the promotion of Orthodontics in Ireland.

6. EMPLOYEES AND REMUNERATION
Number of Employees
 The average number of persons employed (including executive directors) during the period was as follows:

Sep 25	Number
Director	-
Other	1
Sep 25	€
28,949	

7. TAX ON PROFIT ON ORDINARY ACTIVITIES

Sep 25	€
Analysis of charge in the period	
Current tax:	
Corporation tax at 12.50%	163

8. CREDITORS
 Amounts falling due within one year
 Taxation (Note 9)
 Creditors & Accruals

163	
<u>2,750</u>	
2,913	

9. TAXATION

Creditors	163
VAT	-
Corporation tax	-
PAYE	163
	<u>163</u>
Sep 25	€

10. RECONCILIATION OF MOVEMENTS IN SHAREHOLDER'S FUNDS

Sep 25 €

8,404
<u>8,404</u>

Profit for the period
 Net proceeds of equity ordinary share issue
 Net addition to shareholders' funds

11. CAPITAL COMMITMENTS

The company had no material capital commitments at the period-ended 30 September 2025

12. DIRECTORS' REMUNERATION

Sep 25 €

-
<u>-</u>

Remuneration

13. POST-BALANCE SHEET EVENTS

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

14. CASH AND CASH EQUIVALENTS

Cash and bank balances

Sep 25 €
103,595

ORTHODONTIC SOCIETY OF IRELAND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2025

15. CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

The company makes estimates and assumptions concerning the future. The resulting accounting estimates may differ from the actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis

16. KEY MANAGEMENT PERSONNEL

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. The compensation of key management personnel is set out as follows:

Salaries and other short-term employee benefit

Sep 25
€
28,949

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

22/10/2025