

# AVALON MEDICAL SERVICES LTD

Statement of consent to prepare Abridged Financial

Statements Year ended 30 April 2025

All of the members of AVALON MEDICAL SERVICES LTD have consented to the preparation of the Abridged Statement of Financial Position and the Abridged Income Statement for the year ended 30 April 2025 in accordance with Companies Act 2014.

Company registration number: 497849

AVALON MEDICAL SERVICES LTD  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
for the year ended 30 April 2025

# AVALON MEDICAL SERVICES LTD

## Unaudited Abridged Financial Statements

Year ended 30 April 2025

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# AVALON MEDICAL SERVICES LTD

Officers and Professional Advisers

Year ended 30 April 2025

Directors

Linus Offiah  
Margaret Offiah

Company secretary

Margaret Offiah

Registered office

Avalon

Newtown Cross

The Ward Ireland

Accountant

Taxgoglobal Limited

2 The Boulevard Semple Woods

Donabate

K36 Y2F5

Ireland

# AVALON MEDICAL SERVICES LTD

## Directors Report

Year ended 30 April 2025

The directors present their report and the unaudited abridged financial statements of the company for the year ended 30 April 2025.

### DIRECTORS

The directors who served the company during the year were as follows:

Linus Offiah  
Margaret Offiah

### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 06 January 2026 and signed on behalf of the board by:



Linus Offiah

Director



Margaret Offiah

Secretary

# AVALON MEDICAL SERVICES LTD

Report to the directors on the preparation of the unaudited statutory  
abridged financial statements of AVALON MEDICAL SERVICES  
LTD

Year ended 30 April 2025

As described on the statement of financial position, the Board of Directors of AVALON MEDICAL SERVICES LTD are responsible for the preparation of the abridged financial statements for the year ended 30 April 2025, which comprise the abridged income statement, abridged statement of financial position and related notes.

You consider that the company is exempt from an audit under the Company's Act 2014.

In accordance with your instructions I have compiled these unaudited abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.



Taxgoglobal Limited

Unit 3 Damastown Way  
Dublin  
D15 XW7K  
Ireland

Date: 06 January 2026

# AVALON MEDICAL SERVICES LTD

## Abridged Income Statement

Year ended 30 April 2025

	2025
	€
<b>Gross profit</b>	0
Administrative expenses	<u>(16,019)</u>
<b>Operating profit</b>	<u>(16,019)</u>
<b>Profit before tax</b>	(16,019)
Tax on profit	<u>0</u>
<b>Profit for the financial year</b>	<u><u>(16,019)</u></u>

The company has no other recognised items of income or expense other than the results for the year as set out above.

The notes on pages 7 to 9 form part of these abridged financial statements.

# AVALON MEDICAL SERVICES LTD

## Abridged Statement of Financial Position

30 April 2025

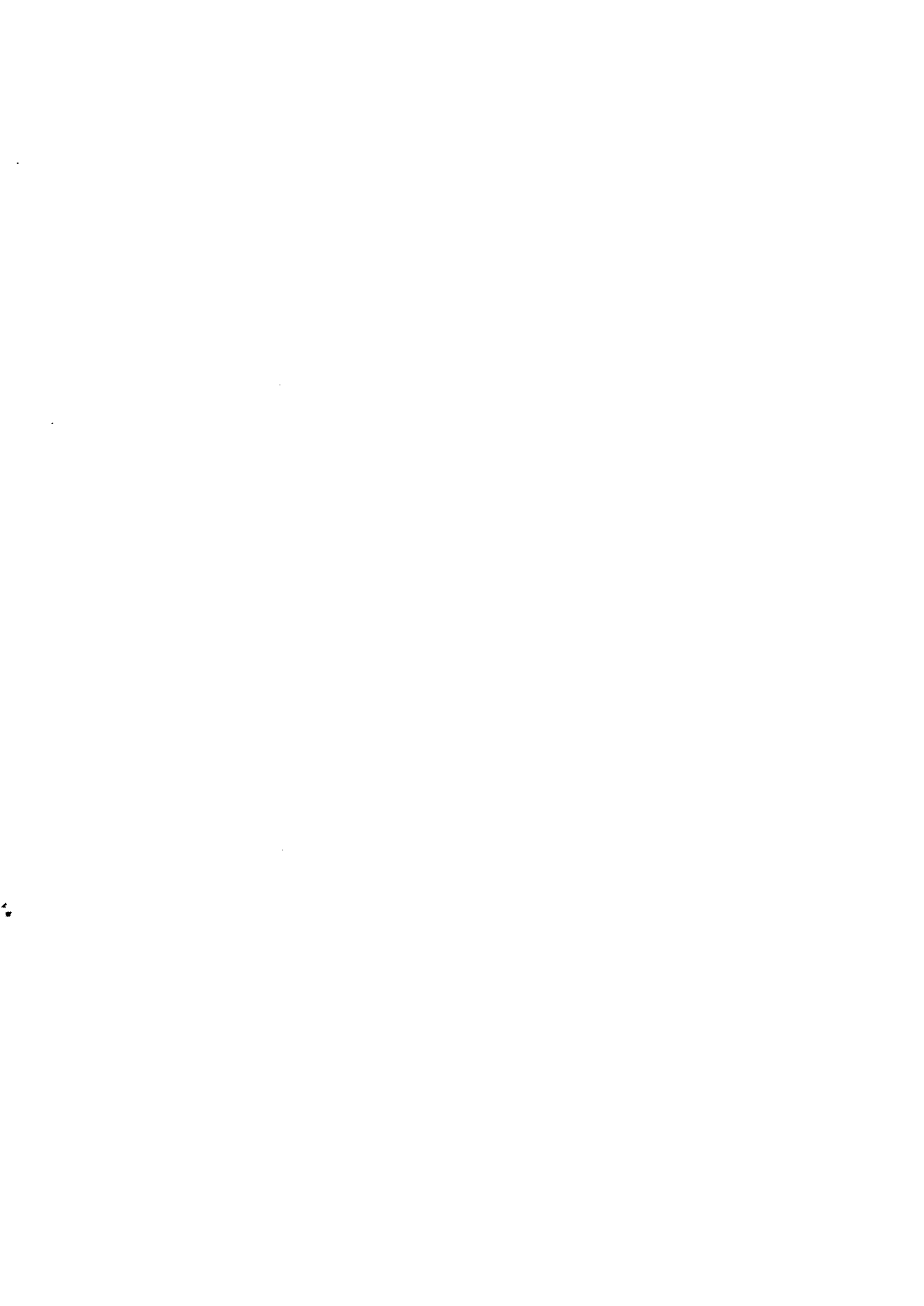
	Note	2025 €
<b>Fixed assets</b>		
Tangible assets	5	0
<b>Current assets</b>		
Debtors		0
Cash at bank and in hand		63,017
		<u>63,017</u>
<b>Creditors: amounts falling due within one year</b>		<u>(100)</u>
<b>Net current liabilities</b>		<u>(0)</u>
<b>Total assets less current liabilities</b>		<u><u>62,917</u></u>
<b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		63,017
<b>Shareholders' Funds</b>		<u><u>62,917</u></u>

For the year ending 30 April 2025, the company was entitled to exemption from audit under section 359 of the Companies Act 2014 relating to small companies.

Directors responsibilities:

We, as director(s) of AVALON MEDICAL SERVICES LTD, 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,



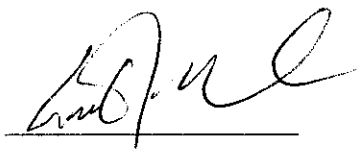
# AVALON MEDICAL SERVICES LTD

## Abridged Statement of Financial Position (continued)

30 April 2025

\*(E) the company has relied on the specified exemption contained in s.352 of the 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.

On behalf of the board:



Linus Offiah

Director



Margaret Offiah

Secretary

Company registration number: 497849

# AVALON MEDICAL SERVICES LTD

## Notes to the Abridged Financial Statements

Year ended 30 April 2025

### 1 General information

The company is a private company limited by shares and is registered in Ireland. The address of the registered office is Avalon Newtown Cross, The Ward Co. Dublin.

### 2 Statement of compliance

These abridged financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to Republic of Ireland'. The July 2015 amendments to FRS 102 for Small entities and other minor amendments have been early adopted.

### 3 Accounting policies

#### BASIS OF PREPARATION

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

The abridged financial statements are prepared in euro, which is the functional currency of the company.

#### TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

# AVALON MEDICAL SERVICES LTD

## Notes to the Abridged Financial Statements (continued)

Year ended 30 April 2025

### IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **4 Average number of employees**

# AVALON MEDICAL SERVICES LTD

## Notes to the Abridged Financial Statements

(continued) Year ended 30 April 2025

### 5 Fixed assets

	Tangible assets
	€
<b>Cost</b>	
At 01 May 2024	0
At 30 April 2025	<u>0</u>
<b>Depreciation</b>	
At 30 April 2025	<u>0</u>
<b>Carrying amount</b>	
At 30 April 2025	<u>0</u>