

Company Number: 628832

Apharo Health Futures Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Apharo Health Futures Limited

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Apharo Health Futures Limited
DIRECTOR AND OTHER INFORMATION

Director	Dr. Conor Malone
Company Secretary	Ms. Margaret Malone
Company Number	628832
Registered Office and Business Address	5 Phelan Avenue Royal Canal Park Ashtown Dublin 15 Ireland
Accountants	Moroney & Co. Accountants and Business Advisers Convent Hill Killaloe Co. Clare Ireland

Apharo Health Futures Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	2025	2024
	€	€
Creditors: amounts falling due within one year	(4,013)	(3,343)
Net Current Liabilities	(4,013)	(3,343)
Total Assets less Current Liabilities	(4,013)	(3,343)
Accruals and deferred income	(715)	(615)
Net Liabilities	(4,728)	(3,958)
Capital and Reserves	(4,728)	(3,958)

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I, as Director of Apharo Health Futures 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) I 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 (as a micro company). 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.

Approved by the Director and authorised for issue on 17 November 2025:

Dr. Conor Malone
Director

Apharo Health Futures Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Apharo Health Futures Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 628832. The registered office of the company is 5 Phelan Avenue, Royal Canal Park, Ashtown, Dublin 15, Ireland. 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 financial statements.

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.

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

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.

Share capital of the company

Ordinary share capital

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

3. Appropriation of Income Statement

	2025	2024
	€	€
Loss brought forward	(3,959)	(3,344)
Loss for the financial year	(770)	(615)
Loss carried forward	(4,729)	(3,959)

4. Going concern

The company has continued to incur losses in the year under review. Consequently, the company is reliant on the support of its director and shareholder to continue in existence. The director has instructed that the financial statements be prepared on a going concern basis.

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 17 November 2025.