

Company registration number: 772948

Balrothery Physiotherapy Clinic Limited
Unaudited abridged financial statements
for the financial year ended 30 September 2025

Balrothery Physiotherapy Clinic Limited

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Balrothery Physiotherapy Clinic Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Balrothery Physiotherapy Clinic Limited

Balance sheet As at 30 September 2025

	2025	€
Called up share capital not paid		100
Current assets	8,895	
Prepayments and accrued income	358	
		9,253
Creditors: amounts falling due within one year		(3,477)
Net current assets		5,776
Total assets less current liabilities		5,876
Accruals and deferred income		(1,300)
Net assets		4,576
Capital and reserves		4,576

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 Balrothery Physiotherapy 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company;and
- (e) the company has relied on the specified exemption contained in section 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Balrothery Physiotherapy Clinic Limited

Balance sheet (continued)
As at 30 September 2025

These abridged financial statements were approved by the director of the company on 21 January 2026 and signed by:

Sean Landers
Director

Balrothery Physiotherapy Clinic Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Ladywell House, Balscadden, Balbriggan, Co Dublin, K32 KW80. The registered number of the company is 772948.

These financial statements are for this individual entity, the company does not have a parent or any subsidiaries.

2. Accounting policies and measurement bases

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.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, 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.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income 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.

Deferred taxation is not recognised under FRS 105.

3. Appropriations of profit and loss account

	2025
	€
At the start of the financial year	-
Profit for the financial year	4,476
At the end of the financial year	4,476