

Company Number: 721473

**Technology In Motion Clinics (Ireland) Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Technology In Motion Clinics (Ireland) Limited

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**Technology in Motion Clinics (Ireland) Limited**  
**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	6	4,463	15,438
Cash and cash equivalents		54,053	19,387
		<u>58,516</u>	<u>34,825</u>
<b>Creditors - amounts falling due within one year</b>	7	<u>(48,848)</u>	<u>(31,367)</u>
<b>Net Current Assets</b>		<u>9,667</u>	<u>3,458</u>
<b>Total Assets less Current Liabilities</b>		<u>9,667</u>	<u>3,458</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		9,567	3,358
<b>Equity attributable to owners of the company</b>		<u>9,667</u>	<u>3,458</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Technology in Motion Clinics (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 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. 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 audited financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 23 December 2025 and signed on its behalf by:



Steven Anthony Lee  
 Director

# Technology In Motion Clinics (Ireland) Limited

## STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 April 2023</b>	100	22,598	22,698
Loss for the financial year	-	(19,240)	(19,240)
<b>At 31 March 2024</b>	100	3,358	3,458
Profit for the financial year	-	6,209	6,209
<b>At 31 March 2025</b>	<b>100</b>	<b>9,567</b>	<b>9,667</b>

# Technology In Motion Clinics (Ireland) Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Technology In Motion Clinics (Ireland) Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721473. The registered office of the company is Unit 3A, Woodlands Office Park, Southern Cross Road, Bray, Wicklow, A98 C9R3. The principal activity of the company continues to be the assessment and supply of orthopaedic bracing and orthotic clinical services. The director of the company has no plans to change this in the foreseeable future. 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 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued 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 financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

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

#### 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.

#### Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

#### Ordinary share capital

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

## Technology In Motion Clinics (Ireland) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 3. Going concern

The financial statements have been prepared on the historical cost basis applying going concern principles.

<b>4. Operating profit/(loss)</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Loss on foreign currencies	<b>543</b>	1,004
	<u><u>543</u></u>	<u><u>1,004</u></u>

#### 5. Employees

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

<b>6. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	<b>4,230</b>	-
Amounts owed by connected parties (Note 10)	-	12,955
Taxation	<b>233</b>	2,483
	<u><u>4,463</u></u>	<u><u>15,438</u></u>

<b>7. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>5,309</b>	31,367
Amounts owed to connected parties (Note 10)	<b>13,810</b>	-
Accruals	<b>29,730</b>	-
	<u><u>48,849</u></u>	<u><u>31,367</u></u>

#### 8. Profit and loss account

	<b>2025</b>	<b>2024</b>
	€	€
At 1 April 2024	<b>3,358</b>	22,598
Profit/(loss) for the financial year	<b>6,209</b>	(19,240)
	<u><u>9,567</u></u>	<u><u>3,358</u></u>
At 31 March 2025		

#### 9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

## Technology In Motion Clinics (Ireland) Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 10. Related party transactions

During the year to 31 March 2025, Technology in Motion Clinics (Ireland) Limited had no related party transactions.

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Technology in Motion Limited	-	(12,955)	12,955	-

The following amounts are due to other connected parties:

	2025 €	2024 €
Technology in Motion Limited	13,810	-

Net balances with other connected parties:

	2025 €	2024 €
Technology in Motion Limited	(13,810)	12,955

Technology in Motion Limited is a UK incorporated company that provides orthopaedic bracing and orthotic clinical services. Steven Anthony Lee is a common director of both companies.

#### 11. Controlling interest

The controlling party of Technology In Motion Clinics (Ireland) Limited is Steven Anthony Lee who ultimately owns 100% of the shares.

#### 12. Post-Balance Sheet Events

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

#### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 23 December 2025.