

Company registration number: 770153

**Liam Grace Personal Assistant Services CLG
(A Company Limited by Guarantee and not having Share Capital)**

Unaudited abridged financial statements

for the financial period ended 31 December 2025

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Directors 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 Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 concern 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 by the company directors on 19 March 2026

William Domican
Director

Lisa Domican
Director

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Balance sheet
As at 31 December 2025

	Note	31/12/25 €	€
Current assets			
Cash at bank and in hand		8,827	
		8,827	
Creditors: amounts falling due within one year	5	(1,822)	
		7,005	
Net current assets			7,005
Total assets less current liabilities			7,005
Net assets			7,005
Members funds	7		7,005

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

We, as directors of Liam Grace Personal Assistant Services CLG state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the members 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);
- 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 period and of its profit or loss for such a financial period 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

The notes on pages 4 to 6 form part of these abridged financial statements.

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Balance sheet (continued)
As at 31 December 2025

- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 19 March 2026 and signed on behalf of the board by:

William Domican
Director

Lisa Domican
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

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Notes to the abridged financial statements
Financial period ended 31 December 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as published by Chartered Accountants Ireland including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euros, which is the functional currency of the entity.

Income

The company's income is derived from HSE grant arrangements.

Grant income is included in the financial statements when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Taxation

No liability to current or deferred taxation arises with all of the company's operational activities relating to grant income and the expenditure associated with this source of income.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price. Subsequently they are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss account.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

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Notes to the abridged financial statements (continued)
Financial period ended 31 December 2025

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Members funds

Restricted funds

All members funds are classified as restricted funds. These funds which are derived from HSE grant income are expendable in line with HSE arrangements in furtherance of the objectives of the company.

2. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

3. Staff costs

The company did not engage any employee's during the financial period and the company directors were not remunerated.

4. Tax on profit

No liability to current or deferred taxation arises with all of the company's operational activities relating to grant income and the expenditure associated with this source of income.

5. Creditors: amounts falling due within one year

	31/12/25
	€
Other creditors	100
Accruals	1,722
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	1,822
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Notes to the abridged financial statements (continued)
Financial period ended 31 December 2025

6. Directors transactions

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

Transactions with director Lisa Domican	31/12/25
	€
At the start of the financial period	-
Advances made to the company during the financial period	(600)
Amounts repaid by the company during the financial period	500
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At the end of the financial period	(100)
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7. Members funds

	31/12/25
	€
Restricted funds	
Opening members' funds	-
Surplus for the year	7,005
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Closing members' funds	7,005
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8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19 March 2026.