

Registration number 741665

Spraoi Healthcare Centre & Physiotherapy Clinic Limited

Abridged accounts

for the year ended 22 November 2025

Spraoi Healthcare Centre & Physiotherapy Clinic Limited

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Spraoi Healthcare Centre & Physiotherapy Clinic Limited

Directors and other information

Directors	Sivakumar Murugadoss Kalpana Sivakumar
Secretary	Sivakumar Murugadoss
Company number	741665
Registered office	19 Park View Ratoath Meath Ireland A85AY64
Accountants	Saving Tax Limited Accountants & AITI Chartered Tax Advisers Authorised by Association of Chartered Certified Accountants Membership Number: 1086206 Unit 1b, Village Court Lucan County Dublin, Ireland K78 N2Y1
Business address	19 Park View Ratoath Meath Ireland A85AY64

Spraai Healthcare Centre & Physiotherapy Clinic Limited

Directors' report for the year ended 22 November 2025

The directors present his report and the accounts for the year ended 22 November 2025.

Principal activity and business review

The company had not yet commenced trading at the financial reporting date.

Results and dividends

The results for the year are set out on page - 4.

The directors do not recommend payment of a final dividend.

Directors and interests in Shares of the Company

The directors who served during the year and interests in the company are as stated below:

	Ordinary shares	
	22/11/25	23/11/24
Sivakumar Murugadoss	450	450
Kalpana Sivakumar	450	450

Books of Account

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep accounting records for the company.

We have implemented the necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

This report was approved by the Board on 24 November 2025 and signed on its behalf by

Sivakumar Murugadoss
Director

Kalpana Sivakumar
Director

Spraoui Healthcare Centre & Physiotherapy Clinic Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors confirm that he have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with those Acts. He are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

He 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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 6 :

- The directors approve these financial statements and confirm that he are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. He have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that he have made available to Saving Tax Limited , Accountants & AITI Chartered Tax Advisers , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 22nd November 2025.

On behalf of the board

Sivakumar Murugadoss
Director

Kalpana Sivakumar
Director

Date: 24th November 2025

Spraoi Healthcare Centre & Physiotherapy Clinic Limited

**Abridged Balance sheet
as at 22 November 2025**

		2025		2024	
Notes	€	€	€	€	
Current assets					
Cash at bank and in hand		90		90	
		90		90	
Creditors: amounts falling due within one year	4	(40)		(20)	
Net current assets			50	70	
Total assets less current liabilities			50	70	
Net assets			50	70	
Capital and reserves					
Called up share capital	5		90	90	
Profit and loss account			(40)	(20)	
Equity shareholders' funds			50	70	

We, as directors of Spraoi Healthcare Centre & 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 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,
- (e) the company has relied on the specified exemption contained in s.352 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.

The abbreviated accounts were approved by the Board on 24 November 2025 and signed on its behalf by

Sivakumar Murugadoss
Director

Kalpana Sivakumar
Director

The notes on pages 5 to 6 form an integral part of these financial statements.

Spraoui Healthcare Centre & Physiotherapy Clinic Limited

Notes to the abridged financial statements for the year ended 22 November 2025

1. Statement of 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.

1.1. Basis of preparation

The accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 102, it has not prepared a cash flow statement.

2. Directors and his interests

The directors who served during the year and interests in the company are as stated below:

	Ordinary shares		Preference shares	
	22/11/25	23/11/24	22/11/25	23/11/24
Sivakumar Murugadoss	450	450	-	-
Kalpana Sivakumar	450	450	-	-

3. Transactions with directors

There were no related party transactions with the directors during the period other than those detailed hereabove.

4. Creditors: amounts falling due within one year

	2025	2024
	€	€
<i>Other creditors</i>		
Accruals and deferred income	40	20
	=====	=====

Spraai Healthcare Centre & Physiotherapy Clinic Limited

**Notes to the abridged financial statements
for the year ended 22 November 2025**

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5. Share capital	2025	2024
	€	€
	<u> </u>	<u> </u>

6. Accounting Periods

The current accounts are for a full year.
The comparative accounts are for a full year.