

Company Registration No. 604784 (Eire)

INDEPENDENT LIVING & HEARING LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 23RD MAY 2025

INDEPENDENT LIVING & HEARING LIMITED

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INDEPENDENT LIVING & HEARING LIMITED**BALANCE SHEET
AS AT 23RD MAY 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Tangible assets			<u>89,171</u>		<u>112,491</u>
			89,171		112,491
Current assets					
Stocks	2	200,000		24,495	
Debtors		204,998		0	
Cash at bank and in hand		<u>42,939</u>		<u>64,121</u>	
		447,937		88,616	
Creditors: amounts falling due within one year	3	<u>-385,471</u>		<u>-158,710</u>	
Net current liabilities			62,466		-70,094
Total assets less current liabilities			<u>151,637</u>		<u>42,397</u>
Creditors: amounts falling due after more than one year	4		0		11,825
			<u>151,637</u>		<u>30,572</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			151,537		30,472
Shareholders' funds			<u>151,637</u>		<u>30,572</u>

INDEPENDENT LIVING & HEARING LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE SHAREHOLDERS FINANCIAL STATEMENTS

General responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year 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. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them;
 - make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

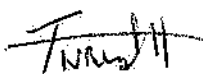
Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 6;


The directors approve these financial statements and confirm that they 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. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all transactions of the company for the year ended 23rd May 2025.

On behalf of the board



Timothy Wright



Melissa Norh

16th January 2026

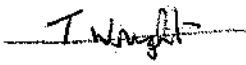
INDEPENDENT LIVING & HEARING LIMITED

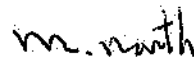
**BALANCE SHEET (CONTINUED)
AS AT 23RD MAY 2025**

We, as directors of Independent Living & Hearing 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,
- © 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 obligation 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 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 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.

On behalf of the board:


Timothy Wright
Director


Melissa Norh
Director

Date: 16th January 2026

INDEPENDENT LIVING & HEARING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 23RD MAY 2025

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Stock

Stock is valued at the lower of cost and net realisable value.

2 Debtors

	2025	2024
	€	€
Amounts falling due within one year	<u>204,998</u>	<u>24,495</u>

INDEPENDENT LIVING & HEARING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 23RD MAY 2025

3 Creditors: amounts falling due within one year	2025	2024
	€	€
Net obligations under finance lease and hire purchase contracts	0	0
Trade creditors	212,000	60,000
Directors current accounts	11,382	9,158
Directors loan accounts	13,270	13,270
Other creditors	111,919	70,282
Accruals and deferred income	36,900	6,000
	<u>385,471</u>	<u>158,710</u>
Included in other creditors are amounts relating to taxation, as follows:		
P.A.Y.E./P.R.S.I.	87,952	67,174
V.a.t.	0	0
Corporation Tax	23,967	3,108
	<u>111,919</u>	<u>70,282</u>
4 Creditors: amounts falling due after more than one year		
Bank loans	0	0
Directors loan accounts	11,825	11,825
Net obligations under finance leases and hire purchase agreements	0	0
	<u>11,825</u>	<u>11,825</u>
Analysis of loans		
Wholly payable within five years:		
Included in current liabilities	0	0
	<u>0</u>	<u>0</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	0	0
Repayable between one and five years	0	0
	<u>0</u>	<u>0</u>
Included in liabilities falling due within one year	0	0

INDEPENDENT LIVING & HEARING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 23RD MAY 2025

5 Share capital	2025	2024
	€	€
Authorised		
100,000 Ordinary Shares of €1 each	100,000	100,000
Alloted, called up and fully paid		
100 Ordinary Shares of €1 each	100	100

7 Directors' interests

The director's beneficial interests in the shares of the company were as stated below:

	Ordinary shares of €1 each	
	24th May 2025	23rd May 2024
Timothy Wright	60	60
Melissa North	40	40

8 Approval of financial statements

The directors approved the financial statements on the 16th January 2026.