

Practical Speech & Language Therapy Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Practical Speech & Language Therapy Limited

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Practical Speech & Language Therapy Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		415	415
Payables: amounts falling due within one year		(696)	(696)
Net Current Liabilities			
		(281)	(281)
Total Assets less Current Liabilities			
		(281)	(281)
Equity			
Called up share capital presented as equity	3	100	100
Retained earnings		(381)	(381)
Equity attributable to owners of the company			
		(281)	(281)

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.

We as Directors of Practical Speech & Language Therapy Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

Approved by the board on 17 January 2026 and signed on its behalf by:

Joanne Rossiter
 Director

Peter Fox
 Director

Practical Speech & Language Therapy Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	100	(381)	(281)
At 30 April 2024	100	(381)	(281)
At 30 April 2025	100	(381)	(281)

Practical Speech & Language Therapy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Practical Speech & Language Therapy Limited is a company limited by shares incorporated in Ireland

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 year ended 30 April 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

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.

Trade and other payables

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

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 Statement of Financial Position date.

Ordinary share capital

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

3. Share capital			2025	2024
Description	Number of shares	Value of units	€	€
Authorised				
Ordinary shares	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid				
Ordinary shares	100	€1.00 each	<u>100</u>	<u>100</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/04/25	01/05/24
Joanne Rossiter	Ordinary Shares Class 1	40	40
Peter Fox	Ordinary Shares Class 1	40	40
		<u>80</u>	<u>80</u>

Practical Speech & Language Therapy Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

4. Income Statement

	2025	2024
	€	€
At 1 May 2024	<u>(381)</u>	<u>(381)</u>
At 30 April 2025	<u><u>(381)</u></u>	<u><u>(381)</u></u>

5. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Joanne Rossiter	<u><u>696</u></u>	<u><u>696</u></u>

There were no transactions during the period. The balance at 30 April 2024 was €696 owing to the director.

6. Events After the End of the Reporting Period

There were no significant events affecting the company since the year-end.

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 January 2026.