

**LIR PSYCHOLOGICAL SERVICES LIMITED**

**LIR PSYCHOLOGICAL SERVICES LIMITED  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MAY 2025**

# LIR PSYCHOLOGICAL SERVICES LIMITED

## CONTENTS

---

	<b>Page</b>
Extract from directors report	1
Directors' responsibilities statement and Declaration on unaudited financial statements	2
Balance Sheet	3-4
Notes to the abridged financial statements	5-6

# LIR PSYCHOLOGICAL SERVICES LIMITED

## EXTRACT FROM THE DIRECTORS' REPORT

*FOR THE YEAR ENDED 31ST MAY 2025*

---

### Directors' and secretary and their interests

The directors' and secretary's beneficial interests in the shares of the company were as stated below:

	Ordinary of €1 each	
	31 MAY 2025	31 MAY 2023
Sabrina Ginesi	100	100

# LIR PSYCHOLOGICAL SERVICES LIMITED

## DIRECTORS' RESPONSIBILITIES STATEMENT AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31ST MAY 2025**

---

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practise in Ireland. 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 year end date and of the profit or loss of the company for that financial year and otherwise comply with the Companies Act 2015.

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

- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable account 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 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 2015. 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 set out on pages 3-6:

- 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 they have made available all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- 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 31ST MAY 2025.

On behalf of the board

Sabrina Ginesi  
**Director**  
18th March 2026

Martin Boyle  
**Director**

# LIR PSYCHOLOGICAL SERVICES LIMITED

## BALANCE SHEET

AS AT 31ST MAY 2025

---

	Notes	2025		2023	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible			0		0
<b>Current Assets</b>					
Debtors	2	0		0	
Cash at bank and in hand		444		3,495	
		<hr/>		<hr/>	
		444		3,495	
<b>Creditors: Amounts falling due within One year</b>	3	(7,427)		(10,424)	
<b>Net Current Assets</b>			<b>(6,883)</b>		<b>(6,929)</b>
<b>Creditors: Amounts falling due after One year</b>		0		0	
<b>Total Assets less current liabilities</b>			<b>(6,883)</b>		<b>(6,929)</b>
<b>Capital and reserves</b>					
Called up share capital present as equity	4		<b>100</b>	100	
Profit and Loss account			(6,983)	(7,029)	
<b>Shareholders' Funds</b>			<b>(6,883)</b>		<b>(6,929)</b>

# LIR PSYCHOLOGICAL SERVICES LIMITED

## BALANCE SHEET (CONTINUED)

AS AT 31ST MAY 2025

---

We, as directors of LIR PSYCHOLOGICAL SERVICES LIMITED, state that:

- a. The company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2015,
- b. The company is availing itself of the exemption on the grounds that section 358 is complied with,
- c. No notice under subsection (1) of section 344 has, in accordance with subsection (2) of that section, been served on the company, and
- d. The directors acknowledge the obligations of the company under this Act, to:
  - a. 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
  - b. Otherwise comply with the provisions of this Act relating to the 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 2015; 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 Companies Act 2015.

Approved by the board and authorised for issue on 18th March 2026

Sabrina Ginesi

**Director**

Martin Boyle

**Director**

# LIR PSYCHOLOGICAL SERVICES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MAY 2025

---

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared on the going concern basis, under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2023).

#### 1.2 Compliance with accounting standards

The financial reporting framework that has been applied in their preparation is the Companies Act 2015 and Accounting Standards issued by the Financial Reporting Council.

#### 1.3 Turnover

Turnover Represents amounts receivable for goods and services bet of VAT and trade discounts.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment	12.5% Straight Line
--------------------	---------------------

#### 1.5 Stock and work in progress

Work in progress is valued at the lower of cost and net realisable value.

#### 1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

### 2 Debtors

	2025	2023
Amounts falling due within 1 year	0	0

### 3 Creditors: Amounts falling due within one year

	2025	2023
Included in other creditors are amounts relation to taxation, as follows:		
P.A.Y.E control account	1,173	1,173

# LIR PSYCHOLOGICAL SERVICES LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31ST MAY 2025

---

### 4 Share Capital

	2025	2023
<b>Authorised equity</b>		
100,000 Ordinary of €1 each	100,000	100,000
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary of €1 each	100	100

### 5 Directors' Remuneration

	2025	2023
	€	€
Remuneration including pension contributions	0	0

### 6 Employees

#### Number of employees

The average monthly number of employees (including directors) during the year was:

	2025	2023
	Number	Number
	1	1
<b>Employment Costs</b>	<b>2025</b>	<b>2023</b>
	€	€
Wages and Salaries	0	0
Social Security Costs	0	0
	0	0

### 7 Approval of the financial Statements

The Directors approved the financial statements on the 18th March 2026

Sabrina Ginesi  
Director

Martin Boyle  
Director