

Company registration number: 627108

**Psychology at Work CLG
Limited by Guarantee, pursuant to Section 128 (6B) of the Companies Act, 1963**

Unaudited abridged financial statements

for the financial year ended 31st December 2025

Psychology at Work CLG

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Psychology at Work CLG
Company limited by guarantee

Directors and other information

Directors	Mr. Thomas Millane Mr Jerry Dixon
Secretary	Mr. Thomas Millane
Company number	627108
Registered office	Cloontra Sixmilebridge Co. Clare
Business address	Cloontra Sixmilebridge Co. Clare
Accountants	FDC Accountant Convent Street Abbeyfeale Co. Limerick
Bankers	Allied Irish Banks 106/108 O Connell Street Co. Limerick.

Psychology at Work CLG

Directors responsibilities statement

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

General responsibilities

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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Profit & Loss and the related notes:

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

The directors confirm that they have made available to FDC Accountants, all the company's accounting records and provided all the information, books and documents 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 the transaction of the company for the financial year ended 31 December 2025.

Mr. Thomas Millane
Director

Mr. Jerry Dixon
Director

Psychology at Work CLG

Accountants' Report to the board of directors on the Unaudited financial statements of Psychology at Work CLG

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Psychology at Work CLG for the financial year ended 31st December 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Psychology at Work CLG from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

**FDC Accountant
Convent Street
Abbeyfeale
Co. Limerick**

21st January 2026

Psychology at Work CLG

**Balance sheet
As at 31st December 2025**

	2025	2024
	€	€
Current assets	3,365	1,900
Creditors: amounts falling due within one year	(184)	(56)
Net current assets	<u>3,181</u>	<u>1,844</u>
Total assets less current liabilities	3,181	1,844
Accruals and deferred income	(677)	(627)
Net assets	<u><u>2,504</u></u>	<u><u>1,217</u></u>
Capital and reserves	<u><u>2,504</u></u>	<u><u>1,217</u></u>

We, as directors of Psychology at Work CLG 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 section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (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 financial 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; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

Psychology at Work CLG

**Balance sheet (continued)
As at 31st December 2025**

These abridged financial statements were approved by the board of directors on 21st January 2026 and signed on behalf of the board by:

Mr. Thomas Millane
Director

Mr. Jerry Dixon
Director

Psychology at Work CLG

Notes to the abridged financial statements

Financial year ended 31st December 2025

1. General information

Psychology at Work CLG is a private company limited by guarantee, registered in Ireland. The address of the registered office is Cloontra, Sixmilebridge, Co. Clare.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council ("FRS 105"). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are prepared in Euro, and all amounts have been rounded to the nearest Euro.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Psychology at Work CLG

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

4. Limited by guarantee

5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,217	491
Profit for the financial year	1,287	726
At the end of the financial year	<u>2,504</u>	<u>1,217</u>

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Tax and social insurance:		
Corporation tax	184	56
Accruals	677	627
	<u>861</u>	<u>683</u>

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 21st January 2026.