

Company Number: 402072

Irish Play Therapy Association Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Irish Play Therapy Association Ltd
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Irish Play Therapy Association Ltd
BALANCE SHEET

as at 30 September 2025

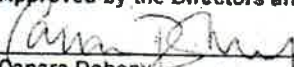
	2025	2024
	€	€
Current assets	4,354	2,729
Net Current Assets	4,354	2,729
Total Assets less Current Liabilities	4,354	2,729
Accruals and deferred income	(635)	(610)
Net Assets	3,719	2,119
Capital and Reserves	3,719	2,119

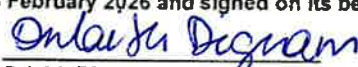
The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Irish Play Therapy Association Ltd, 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 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) 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 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 section 352 Companies Act 2014 (as a micro company). The company 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 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 16 February 2026 and signed on its behalf by:


 Canara Doherty
 Director


 Orlaith Dignam
 Director

Irish Play Therapy Association Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Irish Play Therapy Association Ltd is a company limited by shares incorporated in Ireland. The registered number is 402072. Mapp Centre, Unit 6, Great Island Enterprise Park, Ballincollig, Co. Cork, P31EC98, Ireland is the registered office, which is also the principal place of business of the company. The principal activity of the company is the development and promotion of play therapy throughout Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Basis of preparation

The financial statements have been prepared on the 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.

The company qualifies as a micro company 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.

Turnover

The company does not trade. Income comprises annual membership subscriptions.

Trade and other creditors

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

The company is a not-for-profit organisation and does not carry on a trade.

Ordinary share capital

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

3. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward	2,109	2,732
Profit/(loss) for the financial year	1,600	(623)
Profit carried forward	3,709	2,109

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.