

Company Registration No. 243603 (Ireland)

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED
DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

COMPANY INFORMATION

Directors	James Conboy-Fischer Catherine Conboy-Fischer
Secretary	James Conboy-Fischer
Company number	243603
Registered office	101 Sorrento Road Dalkey Co. Dublin A96 KV02
Accountants	Hopkins CM & Associates Limited Certified Public Accountants 21 The Green, Kensington Lodge Rochestown Avenue Dun Laoghaire Co Dublin A96 AN83
Business address	101 Sorrento Road Dalkey Co. Dublin A96 KV02
Bankers	Allied Irish Bank 62 St Brigid's Road Artane Dublin 5

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

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PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The directors present their annual report and financial statements for the year ended 30 June 2025.

Principal activities

The principal activity of the company continued to be that of the provision of psychological consultancy, including research, training, analysis, education and counselling.

Principal risks and uncertainties

The directors consider that the principal challenge facing the company is in seeking to increase turnover and in maintaining profitability. The directors are active in seeking to ensure the company can meet this challenge.

Results and dividends

The results for the year are set out on page 6.

No ordinary dividends were paid. The directors do not recommend payment of a final dividend.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

James Conboy-Fischer
Catherine Conboy-Fischer

Directors' interests

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

	Ordinary Shares of €1.27 each	
	1 July 2024	30 June 2025
James Conboy-Fischer	2	2
Catherine Conboy-Fischer	-	-

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are adequate and are discharging their responsibility by employing experienced staff and ensuring that sufficient company resources are available for the task.

The accounting records are held at the company's business premises, 101 Sorrento Road, Dalkey, Co. Dublin, A96 KV02.

Research and development

The company was not engaged in research and development work during the year.

Post reporting date events

There have been no significant post balance sheet events affecting the company since the year end, which would have an impact on the results in these financial statements.

Future developments

The company plans to increase turnover from its activities in the coming year.

Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

On behalf of the board

James Conboy-Fischer
Director

Catherine Conboy-Fischer
Director

20 March 2026

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 JUNE 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable 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 the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council (Generally accepted Accounting Practice 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 2014.

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 accounting 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 that 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 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.

On behalf of the board

James Conboy-Fischer
Director

Catherine Conboy-Fischer
Director

20 March 2026

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

In relation to the financial statements set out on pages 6 to 13:

- 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 judgments 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 to Hopkins CM & Associates Limited, 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 30 June 2025.

On behalf of the board

James Conboy-Fischer
Director

Catherine Conboy-Fischer
Director

20 March 2026

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

In accordance with the engagement letter dated 14 July 2023, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the year ended 30 June 2025 set out on pages 6 to 13 from the accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Certified Public Accountants in Ireland, we are subject to its ethical and other professional requirements.

This report is made solely to the company's board of directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

You have acknowledged on the balance sheet for the year ended 30 June 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

Scope of Work

We have carried out this engagement in accordance with the guidance contained in ISRS 4410 (Revised) *International Standard on Related Services - Compilation Engagements*, from the accounting records and information and explanations supplied to us by the directors. We have complied with the ethical guidance laid down by the Institute of Certified Public Accountants in Ireland relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit or a review of the financial statements of PCS (Psychological Consultancy Services) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Hopkins CM & Associates Limited

Certified Public Accountants
21 The Green, Kensington Lodge
Rochestown Avenue
Dun Laoghaire
Co Dublin
A96 AN83

20 March 2026

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2025 €	2024 €
Turnover		318,730	252,308
Administrative expenses		(332,684)	(193,454)
Operating (loss)/profit	3	(13,954)	58,854
Interest payable and similar expenses		(634)	-
(Loss)/profit before taxation		(14,588)	58,854
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year		<u>(14,588)</u>	<u>58,854</u>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Intangible assets			-		-
Tangible assets	6		10,524		16,892
Current assets					
Debtors	7	61,912		73,746	
Cash at bank and in hand		54,022		81,152	
		<u>115,934</u>		<u>154,898</u>	
Creditors: amounts falling due within one year	8	<u>(119,665)</u>		<u>(150,409)</u>	
Net current (liabilities)/assets			<u>(3,731)</u>		<u>4,489</u>
Net assets			<u>6,793</u>		<u>21,381</u>
Capital and reserves					
Called up share capital presented as equity	9		254		254
Profit and loss reserves			6,539		21,127
Total equity			<u>6,793</u>		<u>21,381</u>

We, as directors of PCS (Psychological Consultancy Services) Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 20 March 2026 and are signed on its behalf by:

James Conboy-Fischer
Director

Catherine Conboy-Fischer
Director

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Share capital	Profit and loss reserves	Total
	€	€	€
Balance at 1 July 2023	254	(37,727)	(37,473)
Year ended 30 June 2024:			
Profit and total comprehensive income	-	58,854	58,854
	<u>254</u>	<u>21,127</u>	<u>21,381</u>
Balance at 30 June 2024	254	21,127	21,381
Year ended 30 June 2025:			
Loss and total comprehensive income	-	(14,588)	(14,588)
	<u>254</u>	<u>6,539</u>	<u>6,793</u>
Balance at 30 June 2025	<u>254</u>	<u>6,539</u>	<u>6,793</u>

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 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.

Company information

PCS (Psychological Consultancy Services) Limited is a limited company domiciled and incorporated in Ireland. The registered office is 101 Sorrento Road, Dalkey, Co. Dublin, A96 KV02 and its company registration number is 243603.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Group accounts

The company has taken advantage of the exemption under section 299 of the Companies Act 2014 not to prepare consolidated accounts. The financial statements present information about the company as an individual entity and not about its group.

1.3 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Turnover

Turnover is recognised at the fair value of the consideration received or receivable services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building improvements	20% Straight line
Fixtures, fittings & equipment	12.5% Straight line
Motor vehicles	12.5% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Operating (loss)/profit

	2025	2024
Operating (loss)/profit for the year is stated after charging:	€	€
Depreciation of tangible fixed assets	6,368	7,765

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	1	1

5 Directors' remuneration

	2025 €	2024 €
Remuneration for qualifying services	40,000	40,000

6 Tangible fixed assets

	Building improvements €	Fixtures, fittings & equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024 and 30 June 2025	76,077	44,459	31,332	151,868
Depreciation and impairment				
At 1 July 2024	76,077	39,315	19,584	134,976
Depreciation charged in the year	-	2,451	3,917	6,368
At 30 June 2025	76,077	41,766	23,501	141,344
Carrying amount				
At 30 June 2025	-	2,693	7,831	10,524
At 30 June 2024	-	5,144	11,748	16,892

7 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Trade debtors	24,846	63,581
Corporation tax recoverable	34,486	7,400
Prepayments	2,580	2,765
	61,912	73,746

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

8 Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	23,016	27,800
Amounts owed to group undertakings	67,150	67,150
Other creditors including tax and social insurance	26,069	52,029
Accruals	3,430	3,430
	<u>119,665</u>	<u>150,409</u>

9 Called up share capital

	2025	2024
	€	€
Ordinary share capital		
Authorised equity		
100,000 Ordinary Shares of €1.26974 each	<u>126,974</u>	<u>126,974</u>
Issued and fully paid equity		
200 Ordinary Shares of €1.26974 each	<u>254</u>	<u>254</u>
	<u>254</u>	<u>254</u>

10 Financial commitments, guarantees and contingent liabilities

Allied Irish Bank hold personal guarantees from the directors for €30,000 and €10,000.

11 Related party transactions

Transactions with related parties

During the year the company entered into the following transactions with related parties:

Other information

During the year the company maintained a loan account with the holding company Psychological Consultancy Service Limited. At the balance sheet date the amount owed to Psychological Consultancy Services Limited was €67,150 (2024 : €67,150).

12 Directors' transactions

Included in creditors is an amount of €14,356 (2024 : €27,656) owed to the directors. During the year the directors received repayments of €13,300 from the company. The director James Conboy-Fischer charged rent of nil (2024 : €14,400) to the company for property that it occupied.

13 Controlling party

The company is controlled by James-Conboy Fischer through his holding of 100% of the ordinary shares in the holding company, Psychological Consultancy Services Limited.

Psychological Consultancy Services Limited owns a 99% shareholding in the company.

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

14 Approval of financial statements

The directors approved the financial statements on 20 March 2026.

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 30 JUNE 2025

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	2025		2024
	€		€
Turnover			
Sale of services	318,730		252,308
Administrative expenses	(332,684)		(193,454)
	<u> </u>		<u> </u>
Operating (loss)/profit	(13,954)		58,854
Interest payable and similar expenses			
Interest on overdue taxation	(634)		-
	<u> </u>		<u> </u>
(Loss)/profit before taxation	4.58% (14,588)	23.33%	<u>58,854</u>
			<u> </u>

PCS (PSYCHOLOGICAL CONSULTANCY SERVICES) LIMITED

SCHEDULES TO THE PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	€	€
Administrative expenses		
Staff training	1,228	1,352
Directors' remuneration	40,000	40,000
Rent and rates	3,404	17,798
Canteen and cleaning	4,103	8,234
Light and heat	2,049	3,234
Property repairs and maintenance	93,567	25,610
Insurance	3,423	2,846
Computer running costs	2,448	2,427
Motor and travel	9,940	14,064
Consultancy fees	112,433	26,155
Materials and tests	24,868	14,971
Accountancy	7,030	7,416
Bank charges	829	720
Printing, postage and stationery	420	-
Advertising	68	698
Telephone	4,384	3,535
Entertaining	12,812	14,204
Sundry expenses	2,745	1,802
Irrecoverable VAT	565	623
Depreciation	6,368	7,765
	<u>332,684</u>	<u>193,454</u>
