

Registration Number 598466

Celtic Physiotherapy Limited
Abridged accounts
for the year ended 14 February 2024

Celtic Physiotherapy Limited

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Celtic Physiotherapy Limited

Directors and other information

Directors	Ciaran Dalton Conor Dalton
Secretary	Ciaran Dalton
Company number	598466
Registered office	33 Fernleigh Crescent Castleknock Dublin 15
Accountants	Connolly Consulting Chartered Certified Accountants 180 Templeogue Road Templeogue Dublin 6W
Business address	33 Fernleigh Crescent Castleknock Dublin 15
Bankers	Allied Irish Banks plc

Celtic Physiotherapy Limited

Director's responsibility statement

The directors present their annual report and the audited financial statements for the year ended 14 February 2024. This report has been prepared in accordance with the small companies regime.

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 the financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the Republic of Ireland' and Irish law.

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, of the profit or loss of the Company for that financial year and otherwise comply with the Companies Acts 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting 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 and enable the financial statements to be audited. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



Ciarán Dalton



Conor Dalton

23 June 2025

Celtic Physiotherapy Limited

**Abridged balance sheet
as at 14 February 2024**

	Notes	2024		2023	
		€	€	€	€
Current assets					
Debtors		2,043		-	
Cash at bank and in hand		10,035		15,760	
		12,078		15,760	
Creditors: amounts falling due within one year	4	(11,978)		(34,454)	
Net current assets/(liabilities)			100		(18,694)
Total assets less current liabilities			100		(18,694)
Net assets/(liabilities)			100		(18,694)
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			-		(18,794)
Equity shareholders' funds			100		(18,694)

We, as Directors' of Celtic Physiotherapy Limited, 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

The abridged accounts were approved by the Board on and signed on its behalf by



Ciaran Dalton
Director



Conor Dalton
Director

23 June 2025

Celtic Physiotherapy Limited

Notes to the abridged financial statements for the year ended 14 February 2024

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014, Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board.

The unaudited accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and financial instruments, and in accordance with applicable accounting standards.

1.2. Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to produce a Cash Flow Statement because it is classed as a small company.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting

2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	14/02/24	14/02/22
Ciaran Dalton	99	99
Conor Dalton	1	1

Mr. Ciaran Dalton and Mr. Conor Dalton retire from the board by rotation in accordance with the Articles of Association and, being eligible, offer themselves for re-election.

Celtic Physiotherapy Limited

**Notes to the abridged financial statements
for the year ended 14 February 2024**

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3. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	2024	2023	in year
Ciaran Dalton	2,043	-	-
	<u>2,043</u>	<u>-</u>	<u>-</u>

There were no related party transactions with the directors during the period.

4. Creditors: amounts falling due within one year

	2024	2023
	€	€
Other creditors		
Net Wages & Employee Expenses	2,266	-
Accruals and deferred income	900	675
Taxation creditors		
PAYE/PRSI	8,812	33,779
	<u>11,978</u>	<u>34,454</u>

5. Share capital

	2024	2023
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>

6. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.