



Company Number: 574867

**Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

# Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

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**Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Eamon O' Reilly
<b>Company Secretary</b>	Elizabeth O' Reilly
<b>Company Number</b>	574867
<b>Registered Office and Business Address</b>	74 Barton Drive Rathfarnham Dublin 14 Co. Dublin
<b>Accountants</b>	O'Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants 22 Bridge Street Ringsend Dublin 4 Co. Dublin

# Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

**Signed on behalf of the board**

**Eamon O' Reilly**  
Director

**17 February 2026**

**Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd**  
**for the financial year ended 31 March 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 March 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd, 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 Director 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 its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 March 2025 your duty to ensure that Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd. You consider that Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd. For this reason, we have not verified the adequacy, 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 abridged financial statements.

**O'GORMAN BRANNIGAN PURTILL & CO. UNLIMITED CO.**

Chartered Accountants  
22 Bridge Street  
Ringsend  
Dublin 4  
Co. Dublin

**17 February 2026**

# Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

## BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>82,551</u>	<u>67,234</u>
<b>Current Assets</b>			
Debtors	7	1,715	1,247
Cash and cash equivalents		<u>49,629</u>	<u>64,928</u>
		<u>51,344</u>	<u>66,175</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(31,191)</u>	<u>(39,312)</u>
<b>Net Current Assets</b>		<u>20,153</u>	<u>26,863</u>
<b>Total Assets less Current Liabilities</b>		<u>102,704</u>	<u>94,097</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>102,604</u>	<u>93,997</u>
<b>Shareholders' Funds</b>		<u>102,704</u>	<u>94,097</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Sports Physiotherapy & Athletic Rehab Centre Ireland 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) I 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. 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 small companies' regime.

**Approved by the board on 17 February 2026 and signed on its behalf by:**

**Eamon O' Reilly**  
Director

**Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 March 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 April 2023</b>	100	65,001	65,101
Profit for the financial year	-	28,996	28,996
<b>At 31 March 2024</b>	100	93,997	94,097
Profit for the financial year	-	8,607	8,607
<b>At 31 March 2025</b>	<b>100</b>	<b>102,604</b>	<b>102,704</b>

# Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. General Information

Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is 74 Barton Drive, Rathfarnham, Dublin 14, Co. Dublin which is also the principal place of business of the company. The principal activity of the company during the year was the provision of physiotherapy and all other related ancillary activities. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	12.5% Straight line
Fixtures, fittings and equipment	-	15% Straight line on cost
Motor vehicles	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

# Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 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.

### Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

#### (i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### (ii) Defined contribution pension plans

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>20,979</b>	16,113
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>2,388</b>	2,638
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 18, (2024 - 9).

## Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 6. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 April 2024	-	34,162	60,653	94,815
Additions	13,349	22,947	-	36,296
At 31 March 2025	13,349	57,109	60,653	131,111
<b>Depreciation</b>				
At 1 April 2024	-	15,450	12,131	27,581
Charge for the financial year	1,669	7,179	12,131	20,979
At 31 March 2025	1,669	22,629	24,262	48,560
<b>Net book value</b>				
At 31 March 2025	<b>11,680</b>	<b>34,480</b>	<b>36,391</b>	<b>82,551</b>
At 31 March 2024	-	18,712	48,522	67,234

### 7. Debtors

	2025 €	2024 €
Amounts owed by connected parties (Note 12)	1,534	1,147
Other debtors	100	100
Director's current account (Note 11)	81	-
	<b>1,715</b>	<b>1,247</b>

### 8. Creditors

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	14,920	25,788
Taxation	12,897	8,561
Director's current account (Note 11)	-	1,589
Accruals	3,374	3,374
	<b>31,191</b>	<b>39,312</b>

### 9. Income Statement

	2025 €	2024 €
At 1 April 2024	93,997	65,001
Profit for the financial year	8,607	28,996
At 31 March 2025	<b>102,604</b>	<b>93,997</b>

### 10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

## Sports Physiotherapy & Athletic Rehab Centre Ireland Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

<b>11. Director's remuneration and transactions</b>	<b>2025</b>	2024
	€	€
<b>Director's remuneration</b>		
Remuneration	<b>63,250</b>	106,296
Pension contributions	<b>20,154</b>	26,756
	<u><b>83,404</b></u>	<u>133,052</u>

The following amounts are repayable to the director:

	<b>2025</b>	2024
	€	€
Eamon O' Reilly	-	1,589
	<u>-</u>	<u>1,589</u>

## 12. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
<u>1,534</u>	<u>387</u>	<u>1,147</u>	<u>-</u>

## 13. Post-Balance Sheet Events

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

## 14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 17 February 2026.