



Company registration number 546366 (Ireland)

**The Rehab Rooms Limited**  
**Abridged Financial Statements**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE REHAB ROOMS LIMITED

## Contents

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	<b>Page</b>
Director's responsibilities statement	1
Director's declaration	3
Accountants' report	2
Balance sheet	4
Statement of changes in equity	5
Notes to the financial statements	6 - 8

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# THE REHAB ROOMS LIMITED

## Director's Responsibilities Statement

For The Year Ended 31 March 2025

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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 (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she 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 that 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 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. She 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.

On behalf of the board

Alison Quinn  
**Director**

28 October 2025

# THE REHAB ROOMS LIMITED

## Accountants' Report To The Director On The Preparation Of The Unaudited Statutory Financial Statements Of The Rehab Rooms Limited For The Year Ended 31 March 2025

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In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the company for the financial year ended 31 March 2023 which comprise the Profit and Loss Account, the Balance Sheet, the Reconciliation of Shareholders' Funds and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of The Rehab Rooms Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of The Rehab Rooms Limited and state those matters that we have agreed to state to the Board of Directors of The Rehab Rooms Limited, as a body, 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 Rehab Rooms Limited and its Board of Directors as a body, 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 ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute 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 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.

We have not been instructed to carry out an audit of the financial statements of The Rehab Rooms 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 financial statements.

### **Lewis & Co**

Chartered Accountants

Chartered Accountants

8 Priory Office Park

Stillorgan Road

Blackrock

Co. Dublin

28 October 2025

# THE REHAB ROOMS LIMITED

## Director's Declaration On Unaudited Financial Statements

For The Year Ended 31 March 2025

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In relation to the financial statements which comprise the profit and loss account, the balance sheet, the statement of changes in equity and the related notes:

- The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Lewis & Co, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of her knowledge and belief, the accounting records reflect all transactions of the company for the year ended 31 March 2025.

On behalf of the board

Alison Quinn  
**Director**

28 October 2025

# THE REHAB ROOMS LIMITED

## Balance Sheet

As At 31 March 2025

	Notes	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	5		1,783		2,238
<b>Current assets</b>					
Debtors	6	158		158	
Cash at bank and in hand		159,791		146,928	
		<u>159,949</u>		<u>147,086</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(65,772)</u>		<u>(53,364)</u>	
<b>Net current assets</b>			<u>94,177</u>		<u>93,722</u>
<b>Net assets</b>			<u>95,960</u>		<u>95,960</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss reserves			<u>95,860</u>		<u>95,860</u>
<b>Total equity</b>			<u>95,960</u>		<u>95,960</u>

I, as director of The Rehab Rooms 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 director acknowledges 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.

(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.

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 and signed by the director and authorised for issue on 28 October 2025

Alison Quinn  
Director

# THE REHAB ROOMS LIMITED

## Statement Of Changes In Equity

For The Year Ended 31 March 2025

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	Share capital	Profit and loss reserves	Total
	€	€	€
<b>Balance at 1 April 2023</b>	100	95,860	95,960
<b>Year ended 31 March 2024:</b>			
Profit and total comprehensive income	-	-	-
	<u>100</u>	<u>95,860</u>	<u>95,960</u>
<b>Balance at 31 March 2024</b>	100	95,860	95,960
<b>Year ended 31 March 2025:</b>			
Profit and total comprehensive income	-	-	-
	<u>100</u>	<u>95,860</u>	<u>95,960</u>
<b>Balance at 31 March 2025</b>	<u>100</u>	<u>95,860</u>	<u>95,960</u>

# THE REHAB ROOMS LIMITED

## Notes To The Financial Statements

For The Year Ended 31 March 2025

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### 1 Accounting policies

#### Company information

The Rehab Rooms Limited is a limited company domiciled and incorporated in Ireland. The registered office is 38 Kilteragh Road, Foxrock, Dublin 18, Dublin and its company registration number is 546366.

#### 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. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

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

#### 1.3 Tangible fixed assets

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:

Fixtures, fittings and equipment - 12.5% 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

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:

Fixtures and fittings	12.5%
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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.

#### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

#### 1.5 Equity instruments

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

#### 1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

# THE REHAB ROOMS LIMITED

## Notes To The Financial Statements (Continued)

For The Year Ended 31 March 2025

### 1 Accounting policies

(Continued)

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

### 1.7 Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

### 2 Operating profit

	<b>2025</b>	<b>2024</b>
	€	€
Operating profit for the year is stated after charging:		
Depreciation of tangible fixed assets	455	455
	<u>455</u>	<u>455</u>

### 3 Director's remuneration

	<b>2025</b>	<b>2024</b>
	€	€
Remuneration for qualifying services	134,303	126,974
Company pension contributions to defined contribution schemes	40,493	40,550
	<u>174,796</u>	<u>167,524</u>

### 4 Employees

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

	<b>2025</b>	<b>2024</b>
	Number	Number
Total	10	8
	<u>10</u>	<u>8</u>

# THE REHAB ROOMS LIMITED

## Notes To The Financial Statements (Continued)

For The Year Ended 31 March 2025

### 5 Tangible fixed assets

	Fixtures and fittings €
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	22,160
<b>Depreciation and impairment</b>	
At 1 April 2024	19,922
Depreciation charged in the year	455
At 31 March 2025	20,377
<b>Carrying amount</b>	
At 31 March 2025	1,783
At 31 March 2024	2,238

### 6 Debtors

	2025 €	2024 €
<b>Amounts falling due within one year:</b>		
Other debtors	158	158

### 7 Creditors: amounts falling due within one year

	2025 €	2024 €
Trade creditors	2,645	464
Other creditors including tax and social insurance	56,370	46,143
Accruals	6,757	6,757
	65,772	53,364

### 8 Approval of financial statements

The director approved the financial statements on 28 October 2025.