

Company Number: 518435

Allied Chiropody And Podiatry Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 November 2025

Allied Chiropody And Podiatry Limited

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Allied Chiropody And Podiatry Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 November 2025

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

"General responsibilities

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 the 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 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. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 judgements 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 Malone & Company Accountants Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents 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 the transactions of the company for the financial year ended 30 November 2025."

Signed on behalf of the board

Martin Mitchell
Director

Ameera Elkurdi
Director

10 March 2026

Allied Chiropody And Podiatry Limited

BALANCE SHEET

as at 30 November 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>333,442</u>	<u>334,302</u>
Current Assets			
Debtors	8	15,865	17,458
Cash at bank and in hand		<u>12,023</u>	<u>5,834</u>
		<u>27,888</u>	<u>23,292</u>
Creditors: amounts falling due within one year	9	<u>(104,344)</u>	<u>(105,378)</u>
Net Current Liabilities		<u>(76,456)</u>	<u>(82,086)</u>
Total Assets less Current Liabilities		<u>256,986</u>	<u>252,216</u>
Creditors: amounts falling due after more than one year	10	<u>(192,059)</u>	<u>(202,433)</u>
Net Assets		<u><u>64,927</u></u>	<u><u>49,783</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>64,827</u>	<u>49,683</u>
Shareholders' Funds		<u><u>64,927</u></u>	<u><u>49,783</u></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.

We as Directors of Allied Chiropody And Podiatry 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 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. 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 10 March 2026 and signed on its behalf by:

Martin Mitchell
Director

Ameera Elkurdi
Director

Allied Chiropody And Podiatry Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 November 2025

	Called up share capital €	Retained earnings €	Total €
At 1 December 2023	100	59,395	59,495
Loss for the financial year	-	(9,712)	(9,712)
At 30 November 2024	100	49,683	49,783
Profit for the financial year	-	15,144	15,144
At 30 November 2025	100	64,827	64,927

Allied Chiropody And Podiatry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

1. General Information

Allied Chiropody And Podiatry Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 518435. The registered office of the company is 2 College View, Main Street, Tallaght Village, Dublin 24 which is also the principal place of business of the company. The principal activity of the business is chiropody and podiatry services. 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.

Statement of compliance

The financial statements of the company for the financial year ended 30 November 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 chiropody and podiatry services provided 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:

Land and buildings freehold	-	N/A
Fixtures, fittings and equipment	-	12.50% Reducing Balance

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 at bank and in hand

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.

Allied Chiropody And Podiatry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 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.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

3. Going concern

At the balance sheet date the company's net assets are €64,927 and during the year the company had an operating profit after tax of €15,144. The company has a good financial position and as per the directors' assessment, it will continue to be in same position for at least a period of next 12 months. Based on this the Directors consider it appropriate to prepare the accounts on a going concern basis.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	860	982
Government grants received	-	12,858
	<u><u> </u></u>	<u><u> </u></u>

5. Interest payable and similar expenses	2025	2024
	€	€
Interest	11,369	1,018
	<u><u> </u></u>	<u><u> </u></u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Director & Staff	3	3
	<u><u> </u></u>	<u><u> </u></u>

Allied Chiropody And Podiatry Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

7. Tangible assets

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 December 2024	327,425	22,059	349,484
At 30 November 2025	327,425	22,059	349,484
Depreciation			
At 1 December 2024	-	15,182	15,182
Charge for the financial year	-	860	860
At 30 November 2025	-	16,042	16,042
Net book value			
At 30 November 2025	327,425	6,017	333,442
At 30 November 2024	327,425	6,877	334,302
8. Debtors		2025	2024
		€	€
Trade debtors		1,640	16,416
Taxation		14,225	1,042
		15,865	17,458
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		21,743	22,750
Taxation		4,502	14,466
Directors' current accounts (Note 13)		74,613	65,374
Other creditors		1,006	-
Accruals		2,480	2,788
		104,344	105,378
10. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Mortgage loan		192,059	202,433
11. Profit and loss account		2025	2024
		€	€
At 1 December 2024		49,683	59,395
Profit/(loss) for the financial year		15,144	(9,712)
At 30 November 2025		64,827	49,683
12. Capital commitments			

The company had no material capital commitments at the financial year-ended 30 November 2025.

Allied Chiropody And Podiatry Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 November 2025

13. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	121,383	111,875
Pension contributions	2,711	-
	<u>124,094</u>	<u>111,875</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Martin Mitchell	74,613	65,374

14. Post-Balance Sheet Events

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 March 2026.