

Registered number: 562641

STAYSTRONG LTD

**UNAUDITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

STAYSTRONG LTD

CONTENTS

	Page
General information	1
Directors' responsibilities statement	2
Abridged balance sheet	3 - 4
Notes to the abridged financial statements	5 - 8

STAYSTRONG LTD

GENERAL INFORMATION

Directors	Eoin O'Flaherty Laia Cusell
Company secretary	Eoin O'Flaherty
Registered number	562641
Registered office	Kilmacredock Upper, Maynooth, Co. Kildare
Accountants	Kinnear & Co uc Chartered Accountants Kinnear Court Dublin Road Mullingar Co. Westmeath
Bankers	Bank of Ireland Main Street Maynooth Co. Kildare
Solicitors	Denis McSweeney 40 Upper Grand Canal Street Dublin 4

STAYSTRONG LTD

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MAY 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 which they are satisfied give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end and of the profit or loss of the company for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and with 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.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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.

STAYSTRONG LTD

**ABRIDGED BALANCE SHEET
AS AT 31 MAY 2025**

	Note	2025 €	2024 €
Current assets			
Debtors: amounts falling due within one year	6	41,866	-
Cash at bank and in hand		44,708	950,014
		86,574	950,014
Creditors: amounts falling due within one year	7	(86,574)	(950,014)
Net current assets		-	-
Total assets less current liabilities		-	-
Net assets		-	-
Capital and reserves			
Called up share capital presented as equity		100	100
Other reserves	8	(3,857,910)	(3,857,910)
Profit and loss account	8	3,857,810	3,857,810
Shareholders' funds		-	-

STAYSTRONG LTD

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2025**

We, as directors of Staystrong Ltd, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial financial year and of its profit or loss for such a financial 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board on 14 January 2026.

Eoin O'Flaherty
Director

Laia Cusell
Director

STAYSTRONG LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MAY 2025

1. General information

The Company's functional and presentation currency is the Euro (€).

Staystrong Ltd is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 562641). The Registered Office is Kilmacredock Upper, Maynooth, Co. Kildare.

Statement of compliance

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of the company, and have been prepared in accordance with FRS 102 "*The Financial Reporting Standard applicable in the UK and Republic of Ireland*" (FRS 102) applying section 1A of that Standard.

2. 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:

2.1 Exemption from preparing consolidated financial statements

The company is exempted from the requirement to prepare consolidated financial statements by virtue of section 297 of the Companies Act 2014.

2.2 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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*, issued by the Financial Reporting Council, applying section 1A of that Standard.

2.3 Turnover

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

2.4 Related party transactions

The company discloses transactions with related parties which comprise directors and non-wholly owned subsidiaries within the same group. Taking advantage of available exemptions, it does not disclose transactions with members of the same group that are wholly owned.

STAYSTRONG LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MAY 2025

2. Accounting policies (continued)

2.5 Trade debtors and other financial assets

Short-term trade debtors are measured at transaction price less any impairment. Loans receivable are initially recorded at fair value, net of transaction costs, and are subsequently stated at amortised cost using the effective interest rate method less any impairment. Loans receivable with no stated interest rate and repayable within one year or on demand are not amortised.

Loans receivable are classified as current assets unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

2.6 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

2.7 Trade creditors

Short term trade creditors are measured at the transaction price.

2.8 Retirement benefit costs

Pension benefits are funded over relevant employees' period of service by way of contributions to a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account in the financial year to which they relate.

2.9 Current and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied.

Full provision for deferred tax assets and liabilities is made at current tax rates on differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements, including differences arising on the revaluation of fixed assets.

Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

STAYSTRONG LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MAY 2025

3. Operating profit

The operating profit is stated after charging:

	2025	2024
	€	€
Depreciation of tangible fixed - owned	-	28,169
Depreciation of tangible fixed - leasehold property	-	28,733
(Surplus)/deficit on disposal of tangible assets	-	(14,070)
	-	(14,070)

4. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

	2025	2024
	No.	No.
Persons employed	-	20
	-	20

5. Directors' remuneration

	2025	2024
	€	€
Directors' emoluments in respect of qualifying services	-	36,941
Other retirement benefit costs	-	14,000
	-	50,941

The numbers of directors to whom retirement benefits are accruing under the company defined pension scheme in respect of qualifying services is Nil (2024 - 1).

Emoluments paid to persons connected with directors amounted to Nil (2024 - Nil).

6. Debtors

	2025	2024
	€	€
RCT receivable	40,702	-
VAT repayable	1,164	-
	41,866	-

STAYSTRONG LTD

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MAY 2025

7. Creditors: Amounts falling due within one year

	2025 €	2024 €
Amounts owed to group undertakings	52,357	644,908
Corporation tax	-	9,429
Other taxation and social insurance	-	212,054
Eoin O'Flaherty	34,217	34,470
Accruals	-	49,153
	<u>86,574</u>	<u>950,014</u>

The amount owed to Eoin O'Flaherty is unsecured, interest free and repayable on demand.

8. Reserves

Other reserves

Other reserves represent capital contributions to another group company.

9. Ultimate parent and controlling party

The holding company of Staystrong Ltd. (formerly Caldor Energy Solutions Ltd.) at the 31st May 2025 is Gracia Capital Holdings Ltd, Kilmacredock, Maynooth, Co. Kildare.

The ultimate controlling party is considered to be Eoin O'Flaherty.

10. Approval of financial statements

The board of directors approved these financial statements for issue on 14 January 2026