

**Registration number 529536**

**Virtual Personal Training Ltd**

**Abridged accounts**

**for the year ended 30th June 2025**

# Virtual Personal Training Ltd

## Contents

|  | <b>Page</b> |
|--|-------------|
| Directors and other information  | 1           |
| Extract from the Directors' Report in accordance<br>with Section 329 of the Companies Act 2014 | 2           |
| Statement of directors' responsibilities   | 3           |
| Abridged balance sheet   | 4           |
| Notes to the abridged financial statements<br>Including statement of accounting policies       | 5-6         |

## **Virtual Personal Training Ltd**

### **Company Information**

|                   |  |
|-------------------|--|
| Directors         | Simon Pepper<br>Claire O’Hanlon                                |
| Secretary         | Simon Pepper   |
| Company number    | 529536   |
| Registered office | Liscara Business Centre<br>51 – 52 Fitzwilliam Sq<br>Dublin 2  |
| Accountants       | Ciarán Doyle Accountants,<br>38 Fitzwilliam Square<br>Dublin 2 |

## **Virtual Personal Training Ltd**

### **Directors' and secretary and their interests in shares of the company**

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

|                 | <b>Ordinary shares</b> |
|-----------------|------------------------|
|                 | <b>30/06/2025</b>      |
| Simon Pepper    | 100                    |
| Claire O'Hanlon | 0                      |

The original report was approved on 10<sup>th</sup> December 2025 and signed on its behalf Simon Pepper and Claire O'Hanlon.

## Virtual Personal Training Ltd

### General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit and loss of the company for that period. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the company will continue in business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence, for taking responsible steps for the prevention and detection of fraud and other irregularities.

### Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 6:

- 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 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 Ciarán Doyle Accountants, all the company's accounting records and provided all the information 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 year ended 30th June 2025.

On behalf of the board

*Simon Pepper*  
**Simon Pepper**  
**Director**

*Claire O'Hanlon*  
**Claire O'Hanlon**  
**Director**

**Date: 10<sup>th</sup> December 2025**

**Virtual Personal Training Ltd**

**Abridged balance sheet  
as at 30th June 2025**

|   | Notes | 2025 |    |
|---|-------|------|----|
|   |       | €    | €  |
| <b>Fixed assets</b>                                   |       |      |    |
| Tangible assets                                       | 3     |      | 0  |
| <b>Current assets</b>                                 |       |      |    |
| Work in Progress                                      |       | 0    |    |
| Debtors   |       | 0    |    |
| Cash at bank and in hand                              |       | 10   |    |
|   |       | 10   |    |
| <b>Creditors: amounts falling due within one year</b> |       | 0    |    |
| <b>Net current assets/(liabilities)</b>               |       |      | 10 |
| <b>Net assets</b>                                     |       |      | 10 |
| <b>Capital and reserves</b>                           |       |      |    |
| Called up share capital                               | 4     |      | 10 |
| Profit and loss account                               |       |      | 0  |
| <b>Shareholders' funds</b>                            |       |      | 10 |

The directors have relied on the specific exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemptions as a small company and the abridged financial statements have been properly prepared in accordance with Section 353.

The directors 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 Section 358 has been complied with;
- (c) No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, has been served on the company;
- (d) They acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to prepare Financial Statements that give a true and fair view of the assets, liabilities and financial position of the company at the end of its 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.

The abridged accounts were approved by the Board on 10<sup>th</sup> December 2025 and signed on its behalf by

*Simon Pepper*

*Claire O'Hanlon*

.....

.....

**Simon Pepper**

**Claire O'Hanlon**

**Director**

**Director**

## Virtual Personal Training Ltd

### 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 the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

#### 1.2. Income Policy

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

#### 1.3. Tangible fixed assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value of each asset systematically over its expected useful life, as follows:

|                                     |   |                     |
|-------------------------------------|---|---------------------|
| Fixtures, fittings<br>and equipment | - | 12.5% straight line |
|-------------------------------------|---|---------------------|

#### 1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

#### 1.5. Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors consider that a liability to taxation is unlikely to materialise.

### 2. Employees

There were no employees during the period.

## Virtual Personal Training Ltd

### Notes to the abridged financial statements for the year ended 30<sup>th</sup> June 2025

..... continued

|  |   | <b>Tangible<br/>fixed<br/>assets</b> |
|--|---|--------------------------------------|
|  |   | €                                    |
| <b>3. Fixed assets</b>                     |   |                                      |
|  | <b>Cost</b>                               |                                      |
|  | At 1 July 2024                            | 0                                    |
|  | Additions                                 | 0                                    |
|  | Disposals                                 | (0)                                  |
|  | At 30 June 2025                           | <u>0</u>                             |
|  | <b>Depreciation</b>                       |                                      |
|  | At 1 July 2024                            | 0                                    |
|  | Charge for year                           | 0                                    |
|  | At 30 June 2025                           | <u>0</u>                             |
|  | <b>Net book values</b>                    |                                      |
|  | At 1 July 2024                            | <u>0</u>                             |
|  | At 30 June 2025                           | <u>0</u>                             |
| <b>4. Share capital</b>                    |   | <b>2025</b>                          |
|  |   | €                                    |
|  | <b>Authorised</b>                         |                                      |
|  | 10000 Ordinary shares of €0.01 each       | <u>100</u>                           |
|  | <b>Allotted, called up and fully paid</b> |                                      |
|  | 1000 Ordinary shares of €0.01 each        | <u>10</u>                            |
| <b>5. Approval of financial statements</b> |   |                                      |

The board of directors approved these financial statements for issue on 10<sup>th</sup> December 2025