

Company Number: 562314

Firststart Fitness Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Firststart Fitness Limited

CONTENTS

	Page
Director and Other Information	3
Statement of Financial Position	4
Notes to the Financial Statements	5 - 6
Extract from Director's Report	7

Firststart Fitness Limited

DIRECTOR AND OTHER INFORMATION

Director	Mary Mannion
Company Secretary	Ciaran Mannion
Company Number	562314
Registered Office	Russtober, Curraghmore Kiltoom Roscommon Ireland
Accountants	O Leochain & Accountants Certified Public Accountants 99 Sean Costello Street, Athlone Co Westmeath N37 ND73

Firststart Fitness Limited
STATEMENT OF FINANCIAL POSITION
as at 30 April 2025

	2025 €	2024 €
Fixed Assets	13,120	11,935
Current assets	55,252	43,848
Creditors: amounts falling due within one year	(39,146)	(38,561)
Net Current Assets	16,106	5,287
Total Assets less Current Liabilities	29,226	17,222
Net Assets	29,226	17,222
Capital and Reserves	29,226	17,222

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Firststart Fitness 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) 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 (as a micro company). 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.

Approved by the Director and authorised for issue on 26 March 2026 :

Mary Mannion
Director

Firststart Fitness Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Firststart Fitness Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 562314. The registered office of the company is Russtober,, Curraghmore, Kiltoom, Roscommon, Ireland. 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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

Turnover

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

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 0 years.

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:

Fixtures, fittings and equipment	- 12.5% Straight line
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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.

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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position date.

Firststart Fitness Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Research and development

Development expenditure is written off in the same financial year unless the director are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Director's advances

The directors are due following amounts at the end of the account period.

Current Year Director1 € 34,278 Mary Mannion €34,278

Prior Year Director 1 €33,278 Mary Mannion €33,278

4. Appropriation of Income Statement

	2025	2024
	€	€
Profit brought forward	17,122	5,128
Profit for the financial year	12,004	11,994
Profit carried forward	29,126	17,122

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 26 March 2026.

Firststart Fitness Limited
EXTRACT FROM DIRECTOR'S REPORT
for the financial year ended 30 April 2025

Extract from the Director's Report in accordance with Section 329 of the Companies Act 2014

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/04/25	Number Held At 01/05/24
Mary Mannion	Ordinary	50	50
Ciaran Mannion	Ordinary	50	50
		100	100

There were no changes in shareholdings between 30 April 2025 and the date of signing the financial statements.