

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

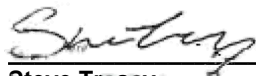
Company Name: Steve Treacy Coaching Limited

Company Number: 695296

Financial Year: 1 June 2024 to 31 May 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Steve Treacy
Director



Ivana Keohane
Secretary

6 January 2026

Steve Treacy Coaching Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 May 2025

Steve Treacy Coaching Limited

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Steve Treacy Coaching Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 May 2025

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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he 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 the 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 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 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

Signed on behalf of the board

Steve Treacy
Director

6 January 2026

Steve Treacy Coaching Limited

BALANCE SHEET

as at 31 May 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	53,589	-
Tangible assets	7	6,824	9,478
Fixed Assets		60,413	9,478
Current Assets			
Debtors	8	2,880	2,750
Cash and cash equivalents		56,403	116,034
		59,283	118,784
Creditors: amounts falling due within one year	9	(26,778)	(31,519)
Net Current Assets		32,505	87,265
Total Assets less Current Liabilities		92,918	96,743
Creditors:			
amounts falling due after more than one year	10	(1,913)	(6,765)
Net Assets		91,005	89,978
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		90,905	89,878
Equity attributable to owners of the company		91,005	89,978

Steve Treacy Coaching Limited

BALANCE SHEET

as at 31 May 2025

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.

I as Director of Steve Treacy Coaching 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. 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 6 January 2026 and signed on its behalf by:

Steve Treacy
Director

Steve Treacy Coaching Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 May 2025

	Called up share capital €	Retained earnings €	Total €
At 1 June 2023	100	63,393	63,493
Profit for the financial year	-	26,485	26,485
At 31 May 2024	100	89,878	89,978
Profit for the financial year	-	1,027	1,027
At 31 May 2025	100	90,905	91,005

Steve Treacy Coaching Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

1. General Information

Steve Treacy Coaching Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 695296. The registered office of the company is Ballinteosig, Killeagh, Co. Cork, P36 XA49 which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 May 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 fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably.

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	-	15%/33% Straight line
Motor vehicles	-	20% 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 and cash equivalents

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.

Steve Treacy Coaching Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

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.

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 provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans

The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Amortisation of intangible assets	8,931	-
Depreciation of tangible assets	2,654	2,654
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	707	566
	<u> </u>	<u> </u>

Steve Treacy Coaching Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Personal Training	1	1

6. Intangible assets

	€	Total €
Cost		
At 1 June 2024	-	-
Additions	62,520	62,520
At 31 May 2025	62,520	62,520
Provision for diminution in value		
Charge for financial year	8,931	8,931
At 31 May 2025	8,931	8,931
Net book value		
At 31 May 2025	53,589	53,589

7. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 June 2024	1,266	11,179	12,445
At 31 May 2025	1,266	11,179	12,445
Depreciation			
At 1 June 2024	731	2,236	2,967
Charge for the financial year	418	2,236	2,654
At 31 May 2025	1,149	4,472	5,621
Net book value			
At 31 May 2025	117	6,707	6,824
At 31 May 2024	535	8,943	9,478

8. Debtors

	2025 €	2024 €
Other debtors	-	2,750
Director's current account (Note 13)	2,880	-
	2,880	2,750

Steve Treacy Coaching Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	5,558	5,558
Taxation	16,420	6,376
Director's current account (Note 13)	-	14,785
Accruals	4,800	4,800
	<u>26,778</u>	<u>31,519</u>
10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	1,913	6,765
	<u>1,913</u>	<u>6,765</u>
Loans		
Repayable in one year or less, or on demand	5,558	5,558
Repayable between one and two years	1,913	6,765
	<u>7,471</u>	<u>12,323</u>
11. Income Statement		
	2025	2024
	€	€
At 1 June 2024	89,878	63,393
Profit for the financial year	1,027	26,485
	<u>90,905</u>	<u>89,878</u>
At 31 May 2025	<u>90,905</u>	<u>89,878</u>
12. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 May 2025.		
13. Director's remuneration and transactions	2025	2024
	€	€
Director's remuneration		
Remuneration	68,180	39,978
Pension contributions	15,000	16,000
	<u>83,180</u>	<u>55,978</u>
The following amounts are repayable to the director:		
	2025	2024
	€	€
Steve Treacy	-	14,785
	<u>-</u>	<u>14,785</u>
14. Controlling interest		
Steve Treacy by virtue of his 100% shareholding is considered the ultimate controlling party.		
15. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		

Steve Treacy Coaching Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 May 2025

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 6 January 2026.