

**Company registration number: 694852**

**Rocky Fitness Gyms Limited**

**Unaudited Abridged Financial Statements**

**Financial Year Ended 30 June 2025**

# Rocky Fitness Gyms Limited

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## **Rocky Fitness Gyms Limited**

### **Director's Responsibilities Statement Financial Year Ended 30 June 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 the law, the director has elected to prepare the Financial Statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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 to ensure that the Financial Statements and director's report comply with the Companies Act 2014. 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.

#### **Directors' declaration on unaudited financial statements**

In relation to the financial statements as set out on pages 2 to 7:

- The director approves these statutory 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 director confirms that they have made available to Cronin Financial Limited Chartered Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms 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 June 2025.

On behalf of the board

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**Rory O'Donovan**  
Director

**Date: 11 February 2026**

## Rocky Fitness Gyms Limited

### Balance Sheet as at 30 June 2025

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets	3	182,042		77,640	
			182,042		77,640
<b>Current assets</b>					
Debtors	4	12,871		1,100	
Cash at bank and in hand		196,344		134,791	
		209,215		135,891	
<b>Creditors: amounts falling due within one year</b>	5	(106,077)		(26,896)	
<b>Net current assets</b>			103,138		108,995
<b>Total assets less current liabilities</b>			285,180		186,635
<b>Net assets</b>			285,180		186,635
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			285,080		186,535
<b>Shareholders funds</b>			285,180		186,635

These 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'.

I, as director of Rocky Fitness Gyms Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

**Rocky Fitness Gyms Limited**

**Balance Sheet (continued)  
as at 30 June 2025**

These abridged financial statements were approved by the director of the company on 11 February 2026 and signed by:

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**Rory O'Donovan**  
**Director**

**Date: 11 February 2026**

## Rocky Fitness Gyms Limited

### Notes to the Financial Statements Financial Year Ended 30 June 2025

#### 1. Accounting policies

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 3, Beechlawn Industrial Complex, Walkinstown, Dublin 12. and its company registration number is 694852.

#### **Basis of preparation**

The Financial Statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The Financial Statements are prepared in Euro, which is the functional currency of the entity.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## Rocky Fitness Gyms Limited

### Notes to the Financial Statements (continued) Financial Year Ended 30 June 2025

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment                      - 12.5% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Trade and other debtors**

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

## Rocky Fitness Gyms Limited

### Notes to the Financial Statements (continued) Financial Year Ended 30 June 2025

#### Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 7 (2024: 7).

#### 3. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>			
At 1 July 2024	93,766	-	93,766
Additions	54,542	85,500	140,042
	<u>93,766</u>	<u>85,500</u>	<u>140,042</u>
<b>Depreciation</b>			
At 1 July 2024	16,127	-	16,127
Charge for the financial year	18,539	17,100	35,639
	<u>16,127</u>	<u>17,100</u>	<u>35,639</u>
<b>At 30 June 2025</b>	<u>34,666</u>	<u>17,100</u>	<u>51,766</u>
<b>Carrying amount</b>			
<b>At 30 June 2025</b>	<u>113,642</u>	<u>68,400</u>	<u>182,042</u>
At 30 June 2024	<u>77,639</u>	<u>-</u>	<u>77,639</u>

#### 4. Debtors

	2025 €	2024 €
Other debtors	11,771	-
Prepayments	1,100	1,100
	<u>12,871</u>	<u>1,100</u>

**Rocky Fitness Gyms Limited**

**Notes to the Financial Statements (continued)  
Financial Year Ended 30 June 2025**

**5. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	€	€
Amounts owed to credit institutions	62,412	-
Trade creditors	14,430	-
Other creditors including tax and social insurance	22,735	20,396
Accruals	6,500	6,500
	<u>106,077</u>	<u>26,896</u>

**6. Capital commitments**

There were no capital commitments at 30 June 2025.

**7. Events after the end of the reporting period**

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

**8. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 11 February 2026.