

**Luke O'Mahony Coaching Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Luke O'Mahony Coaching Limited

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# **Luke O'Mahony Coaching Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 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 surplus or deficit 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 surplus or deficit 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**

**Luke O'Mahony**  
**Director**

**3 March 2026**

# Luke O'Mahony Coaching Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	8	1,998	1,966
Investments	9	96,604	-
<b>Fixed Assets</b>		<b>98,602</b>	<b>1,966</b>
<b>Current Assets</b>			
Debtors	10	5,676	-
Cash and cash equivalents		313,533	383,594
		<b>319,209</b>	<b>383,594</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>(8,789)</b>	<b>(28,269)</b>
<b>Net Current Assets</b>		<b>310,420</b>	<b>355,325</b>
<b>Total Assets less Current Liabilities</b>		<b>409,022</b>	<b>357,291</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Income and expenditure account		408,922	357,191
<b>Equity attributable to owners of the company</b>		<b>409,022</b>	<b>357,291</b>

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 Luke O'Mahony 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 3 March 2026 and signed on its behalf by:**

**Luke O'Mahony**  
Director

**Luke O'Mahony Coaching Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	257,647	257,747
Surplus for the financial year	-	99,544	99,544
<b>At 30 April 2024</b>	100	357,191	357,291
Surplus for the financial year	-	51,731	51,731
<b>At 30 April 2025</b>	<b>100</b>	<b>408,922</b>	<b>409,022</b>

# Luke O'Mahony Coaching Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Luke O'Mahony Coaching Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 690839. The registered office of the company is Gogganshill, Ballinahassig,, Co. Cork, T12YRK0, Ireland. The principal activity of the company is health & fitness coaching. 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### 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.

#### Income

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

#### 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:

Plant and machinery	- 15% 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.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income and Expenditure Account in the financial year in which it is receivable.

#### 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.

# Luke O'Mahony Coaching Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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 income 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.

### Ordinary share capital

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

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by Luke O'Mahony Coaching Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 May 2023

### 4. Departure from Companies Act 2014 Presentation

The director has elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

<b>5. Operating surplus</b>	<b>2025</b>	2024
	€	€
<b>Operating surplus is stated after charging:</b>		
Depreciation of tangible assets	<b>323</b>	280
Loss/(profit) on disposal of intangible fixed assets	<b>118</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>
<b>6. Other Gains and Losses</b>	<b>2025</b>	2024
	€	€

Fair value gains and losses are as follows:

Investments in shares	<b>(8,396)</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>

### 7. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	<b>2025</b>	2024
	Number	Number
Employees	<b>2</b>	2
	<u><u>          </u></u>	<u><u>          </u></u>

**Luke O'Mahony Coaching Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**8. Tangible assets**

	<b>Plant and machinery</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 May 2024	2,246	2,246
Additions	473	473
Disposals	(135)	(135)
At 30 April 2025	<u>2,584</u>	<u>2,584</u>
<b>Depreciation</b>		
At 1 May 2024	280	280
Charge for the financial year	323	323
On disposals	(17)	(17)
At 30 April 2025	<u>586</u>	<u>586</u>
<b>Net book value</b>		
At 30 April 2025	<u><b>1,998</b></u>	<u><b>1,998</b></u>
At 30 April 2024	<u>1,966</u>	<u>1,966</u>

**9. Investments**

	<b>Listed investments</b>	<b>Total</b>
	€	€
<b>Investments Cost or Valuation</b>		
Additions	105,000	105,000
Revaluations	(8,396)	(8,396)
At 30 April 2025	<u>96,604</u>	<u>96,604</u>
<b>Net book value</b>		
At 30 April 2025	<u><b>96,604</b></u>	<u><b>96,604</b></u>

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	<b>368</b>	-
Taxation	<b>5,308</b>	-
	<u><b>5,676</b></u>	<u>-</u>

**11. Creditors**  
**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Taxation	<b>5,189</b>	22,969
Accruals	<b>3,600</b>	5,300
	<u><b>8,789</b></u>	<u>28,269</u>

# Luke O'Mahony Coaching Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 12. Income Statement

	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>357,191</b>	257,647
Surplus for the financial year	<b>51,731</b>	99,544
	<hr/>	<hr/>
At 30 April 2025	<b>408,922</b>	357,191
	<hr/> <hr/>	<hr/> <hr/>

### 13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

### 14. Director's remuneration

	<b>2025</b>	2024
	€	€
Remuneration	<b>47,587</b>	47,587
Pension contributions	<b>50,000</b>	25,000
	<hr/>	<hr/>
	<b>97,587</b>	72,587
	<hr/> <hr/>	<hr/> <hr/>

### 15. Post-Balance Sheet Events

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

### 16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3 March 2026.