

Company registration number: 621407

**Defined Fitness Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 July 2025**

# Defined Fitness Limited

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**Defined Fitness Limited**

**Directors and other information**

<b>Director</b>	Andrew Lahart
<b>Secretary</b>	Fiona Fitzgerald
<b>Company number</b>	621407
<b>Registered office</b>	19 Castle Avenue Swords Co. Dublin K67 F7Y7
<b>Business address</b>	Unit 6, Redleaf Business Park Turvey Avenue Donabate Co. Dublin K36 Y184
<b>Accountants</b>	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3 D03 T3P1
<b>Bankers</b>	Bank of Ireland Swords Co. Dublin K67 F6K4

**Defined Fitness Limited**

**Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Andrew Lahart  
Director

6 March 2026

**Defined Fitness Limited**

**Balance sheet  
As at 31 July 2025**

	<b>2025</b>	2024
	€	€
Called up share capital not paid	100	100
Fixed assets	84,647	74,386
Current assets	115,959	101,889
Creditors: amounts falling due within one year	(2,428)	(7,929)
<b>Net current assets</b>	<b>113,531</b>	<b>93,960</b>
<b>Total assets less current liabilities</b>	<b>198,278</b>	<b>168,446</b>
Accruals and deferred income	(2,909)	(2,909)
<b>Net assets</b>	<b>195,369</b>	<b>165,537</b>
<b>Capital and reserves</b>	<b>195,369</b>	<b>165,537</b>

The financial statements have been prepared in accordance with the Micro Companies Regime.

I, as director of Defined 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**Defined Fitness Limited**

**Balance sheet (continued)  
As at 31 July 2025**

These abridged financial statements were approved by the director of the company on 6 March 2026 and signed by:

A handwritten signature in black ink, appearing to read 'Andrew Lahart', written in a cursive style.

**Andrew Lahart**  
Director

## Defined Fitness Limited

### Notes to the abridged financial statements Financial year ended 31 July 2025

#### 1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Defined Fitness Limited for the financial year ended 31 July 2025.

Defined Fitness Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 621407). The Registered Office is 19 Castle Avenue, Swords, Co. Dublin, K67 F7Y7. The principal place of business of the company is Unit 6, Redleaf Business Park, Turvey Avenue, Donabate, Co. Dublin K36 Y184.

#### Currency

The financial statements have been presented in the Euro currency (€).

#### 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 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

#### Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

#### Tangible assets

All tangible fixed assets are initially recorded at historic cost and this includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

## Defined Fitness Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 July 2025

#### Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 20%	straight line
Leasehold Improvements	- 20%	straight line

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### Impairment of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

#### Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

#### Financial instruments

##### Ordinary Share Capital

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

##### Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

##### Other financial assets

Other financial assets, including trade debtors for goods sold and services rendered to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

## Defined Fitness Limited

### Notes to the abridged financial statements (continued)

Financial year ended 31 July 2025

#### Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

#### Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

#### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

### 3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	165,437	135,568
Profit for the financial year	29,832	29,869
<b>At the end of the financial year</b>	<u>195,269</u>	<u>165,437</u>

## Defined Fitness Limited

### Notes to the abridged financial statements (continued) Financial year ended 31 July 2025

#### 4. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(1,423)	245
Advances made during the financial year	1,587	370
Amounts repaid during the financial year	-	(2,038)
At the end of the financial year	<u>164</u>	<u>(1,423)</u>

Disclosure for each director or other person is as follows:

##### Andrew Lahart

	2025	2024
	€	€
At the start of the financial year	(1,423)	245
Advances made during the financial year	1,587	370
Amounts repaid during the financial year	-	(2,038)
At the end of the financial year	<u>164</u>	<u>(1,423)</u>

#### 5. Events after the end of the reporting period

No events have occurred subsequent to the balance sheet date, which require disclosure in the financial statements.

#### 6. Controlling party

The company is owned and controlled by Andrew Lahart.

#### 7. Capital commitments

At the financial year end the company had no commitments for capital expenditure.

#### 8. Contingent assets and liabilities

At the financial year end the company had no contingent assets or liabilities.

#### 9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 6 March 2026.