

**Registration number 673204**

**DCQ Elite Fitness Limited**

**Abridged accounts**

**for the year ended 30th June 2025**

## DCQ Elite Fitness Limited

### Contents

	<b>Page</b>
Directors and other information	<b>3</b>
Statement of Directors' Responsibilities	<b>4</b>
Abridged Balance Sheet	<b>5</b>
Notes to the abridged financial statements including Statement of Accounting Policies	<b>6 - 9</b>

## DCQ Elite Fitness Limited

### Directors and other information

Directors	Graeme Quirke Andrew Duffy Matthew Cooney
Secretary	Graeme Quirke
Company number	673204
Registered office	Monroe, Newtown, Nenagh.
Accountant's	Michael Morrissey & Co Monroe Newtown Nenagh Co. Tipperary
Business address	Unit 3, Tyone, Nenagh.
Bankers	Bank of Ireland, Nenagh, Co Tipperary.

## **DCQ Elite Fitness Limited**

### **Statement of Directors' responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Regulation.

Irish company law requires the directors to prepare statutory financial statements for each financial year. Under the law the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council. Under Company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of assets, liabilities and financial position of the company as at the financial year end date and the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014. which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing those financial statements, the directors are required to:

-select suitable accounting policies 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 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 Directors are responsible for ensuring 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 and loss of the company to be determined with reasonable accuracy and enable them to ensure the financial statements and Directors report comply with the Companies Act 2014. They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

**Graeme Quirke**  
**Director**

**Matthew Cooney**  
**Director**

**Andrew Duffy**  
**Director**

**Date: 24th February 2026**

## DCQ Elite Fitness Limited

### Abridged balance sheet as at 30th June 2025

		2024		2025	
	Notes	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		00,000		00,000
<b>Current assets</b>					
Debtors		0,000		0,000	
Stock		0,000		0,000	
Bank		0,000		0,000	
		0,000		0,000	
<b>Creditors: amounts falling due within one year</b>	5				
		5,370		5,370	
<b>Total assets less current liabilities</b>			(5,370)		(5,370)
<b>Surplus of assets</b>			(5,370)		(5,370)
<b>Capital and reserves</b>					
Called up share capital	6		3		0
Revaluation reserve			0		0
Profit and loss account			(5,370)		(5,370)
<b>Equity shareholders' funds</b>			(5,104)		(5,370)

We, as directors, of DCQ Elite Fitness Limited state that: The company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies ACT 2014.

We as directors of DCQ Elite Fitness Limited state that: (a) the company is availing itself of the audit exemption provided for by Chapter 15 of part 6 of the Companies Act 2014,(b) company is availing itself of the exemption on the grounds that section 358 and 359, as appropriate, is compiled with,(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, served on the company, and (d) the directors acknowledge the obligations of the company , under the Companies Act 2014, to: (1) 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 year, and (2) otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

On behalf of the board

**Graeme Quirke**  
Director

**Matthew Cooney**  
Director

**Andrew Duffy**  
Director

**Date: 24th February 2026**

## DCQ Elite Fitness Limited

### Notes to the abridged financial statements for the year ended 30th June 2025

#### 1. Statement of 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.

##### 1.1. Basis of preparation

The unaudited financial statements have been prepared on the going concern basis and in accordance with historical cost convention. The Financial reporting framework that has been applied in their preparation is the Companies Act 2014 accounting standards issued by the financial reporting Council.

##### 1.2. Cash flow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1 revised 1996), Cash flow statements, it has not prepared a cash flow statement.

##### 1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 1.4. Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings freehold- not being depreciated	
Plant and Machinery	- 15% reducing balance
Motor Vehicles	- 15% reducing balance

##### 1.5. Taxation

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, with the following exceptions.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing difference reverse, based on the rates and laws enacted or substantively enacted at the Balance sheet date.

##### 1.6. Going concern

The Directors consider that in preparing the financial statements they have taken into account all information that could reasonably be expected to be available. On this basis they consider it is appropriate to prepare the financial statements on the going concern basis. The company meets its day to day working capital requirements. The directors have indicated that they will introduce additional private funds to support the company should that become necessary and will not seek repayment of their loans until the company can afford to pay

## DCQ Elite Fitness Limited

### Notes to the abridged financial statements for the year ended 30th June 2025

#### 2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares		Preference shares	
	01/07/2024	30/06/25	1/07/2024	30/06/24
Andrew Duffy	1	1	—	—
Graeme Quirke	1	1	—	—
Matthew Cooney	1	1		

#### 2.1 Employees

	2024 Number	2025 Number
Number of employees		
The average monthly number of employees (including directors) during the financial year were:	0	0
Wages and salaries	0	0
Social welfare costs	0	0
Other pension costs	0	0

#### 3. Transactions with Directors

There were no related transactions with directors during the financial year other than loans given by the Director's to the Company (see note 7)

**DCQ Elite Fitness Limited**

**Notes to the abridged financial statements  
for the year ended 30th June 2025**

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4. Fixed Assets	<b>Tangible Fixed Assets</b>	
	€	
<b>Cost/Revaluation</b>		
At 1st July 2024		0
At 30th June 2025		0
<b>Net Book Values</b>		
At 1st January 2024		0
At 30th June 2025		0
<b>5. Creditors: Amounts Falling Due Within One Year</b>	<b>2024</b>	<b>2025</b>
	€	€
<i><b>Other Creditors</b></i>		
Trade Creditors	0,000	0,000
Directors' Accounts	5,597	5,597
Creditors amount falling due over One Year		
Bank Loan	0,000	0
<i><b>Taxation Creditors</b></i>		
Revenue Liability	(227)	(227)
	5,370	5,370
<b>6. Share Capital</b>	<b>2024</b>	<b>2025</b>
	€	€
<b>Authorised Equity</b>		
1,000,000 Ordinary Shares of €1.00 each	100,000	100,000
<b>Allotted, Called Up and Fully Paid Equity</b>		
3 Ordinary Shares of €1 each	3	3

**DCQ Elite Fitness Limited**

**Notes to the abridged financial statements  
for the year ended 30th June 2025**

**7. Related party transaction**

There were no related party transactions during the year other than loans by the directors to the company (see note 5)

**8. Approval of financial statements**

The financial statements were approved by the Board on 24th February 2026 and signed on its behalf by

**Graeme Quirke**  
**Director**

**Matthew Cooney**  
**Director**

**Andrew Duffy**  
**Director**