

Basic Strength Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Basic Strength Limited
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Basic Strength Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	9,369	11,162
Current Assets			
Cash and cash equivalents		1,229	2,106
Creditors: amounts falling due within one year	7	(433)	(996)
Net Current Assets		796	1,110
Total Assets less Current Liabilities		10,165	12,272
Creditors:			
amounts falling due after more than one year	8	(10,837)	(14,333)
Net Liabilities		(672)	(2,061)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(772)	(2,161)
Equity attributable to owners of the company		(672)	(2,061)

I as Director of Basic Strength 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 20 February 2026 and signed on its behalf by:

Samantha Tolan
Samantha Tolan
Director

20/02/2026

Basic Strength Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Basic Strength Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 745092. The registered office of the company is Unit 1., 57 Brews Hill, Navan, Co Meath, C15 P9DX, Republic of Ireland which is also the principal place of business of the company. Personal Training and Gym 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 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

Turnover

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:

Fixtures, fittings and equipment	-	12.5% 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.

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 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.

Basic Strength Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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:		
Depreciation of tangible assets	1,793	1,793
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 0, (2024 - 0).

5. Tax on profit

	2025	2024
	€	€
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 0.00% (2024 - 12.50%) (Note 5 (b))	-	-
	<u> </u>	<u> </u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025	2024
	€	€
Profit taxable at 0.00%	1,389	2,944
	<u> </u>	<u> </u>
Profit before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 0.00% (2024 - 12.50%)	-	368
Effects of:		
Utilisation of tax losses	-	(368)
	<u> </u>	<u> </u>
Total tax charge for the financial year (Note 5 (a))	<u> </u>	<u> </u>

No charge to tax arises due to tax losses incurred.

Basic Strength Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	14,348	14,348
	<hr/>	<hr/>
At 31 December 2025	14,348	14,348
	<hr/>	<hr/>
Depreciation		
At 1 January 2025	3,186	3,186
Charge for the financial year	1,793	1,793
	<hr/>	<hr/>
At 31 December 2025	4,979	4,979
	<hr/>	<hr/>
Net book value		
At 31 December 2025	9,369	9,369
	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2024	11,162	11,162
	<hr/> <hr/>	<hr/> <hr/>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	74	140
Taxation	59	856
Other creditors	300	-
	<hr/>	<hr/>
	433	996
	<hr/> <hr/>	<hr/> <hr/>
8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Director's loan accounts	10,837	14,333
	<hr/> <hr/>	<hr/> <hr/>
9. Income Statement		
	2025	2024
	€	€
At 1 January 2025	(2,161)	(5,105)
Profit for the financial year	1,389	2,944
	<hr/>	<hr/>
At 31 December 2025	(772)	(2,161)
	<hr/> <hr/>	<hr/> <hr/>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 December 2025.		
11. Director's transactions		
The following amounts are repayable to the director:		
	2025	2024
	€	€
Samantha Tolan	10,837	14,333
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Basic Strength Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 20 February 2026.