

**Company registration number: 643090**

**Sutton Health and Fitness Limited**

**Abridged financial statements  
for the year ended 30 June 2025**

**Sutton Health and Fitness Limited  
for the year ended 30 June 2025**

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## Sutton Health and Fitness Limited

### Directors' responsibilities statement for the year ended 30 June 2025

These unaudited 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 Directors Responsibilities Statement accompanying those financial statements.

The directors' are responsible for preparing the directors' report and the unaudited financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare 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 including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are 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 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and 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 directors are 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 them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are 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 financial statements

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

- The directors approve these 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to DJH Accountants Ireland Limited, Accountants and Business Advisers, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 June 2025.

On behalf of the board



**Kevin Warren**  
Director

04/03/2026

36988888-F43D-9AD6-85C4-88DE79CD5914



**Matthew Corbett**  
Director

04/03/2026

36988888-F43D-9AD6-85E5-88DE79CD5914

**Sutton Health and Fitness Limited**

**Statement of financial position  
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Debtors	6	2		2	
Cash at bank and in hand		3,280		4,185	
		3,282		4,187	
<b>Creditors: amounts falling due within one year</b>					
	8	(7,775)		(10,607)	
<b>Net current liabilities</b>			(4,493)		(6,420)
<b>Total assets less current liabilities</b>			(4,493)		(6,420)
<b>Net liabilities</b>			(4,493)		(6,420)
<b>Capital and reserves</b>					
Called up share capital presented as equity			2		2
Profit and loss account			(4,495)		(6,422)
<b>Shareholders deficit</b>			(4,493)		(6,420)

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'.

We, as directors of Sutton Health and Fitness 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);
- we 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 year and of its profit or loss for such a 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.

**The notes on pages 4 to 7 form part of these abridged financial statements.**

**Sutton Health and Fitness Limited**

**Statement of financial position (continued)  
As at 30 June 2025**

**04/03/2026**

These abridged financial statements were approved by the board of directors on ..... and signed on behalf of the board by:



04/03/2026

**Kevin Warren**  
Director



04/03/2026

**Matthew Corbett**  
Director

The notes on pages 4 to 7 form part of these abridged financial statements.

## **Sutton Health and Fitness Limited**

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

#### **1. General information**

Sutton Health and Fitness Limited is primarily engaged in the provision of providing fitness facilities.

The company is a private company limited by shares, registered in Ireland and its company number is 643090. The address of the registered office is Kiwifit, Unit 11, Seagrove House, Sutton Cross, Dublin 13.

The significant accounting policies adopted by the Company and applied consistently are as follows:

#### **2. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible assets and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on a going concern basis. The company will continue to operate with the full financial support of the directors for the foreseeable future.

##### **Cashflow statement**

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

##### **Turnover**

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the rendering of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

## Sutton Health and Fitness Limited

### Notes to the abridged financial statements (continued) for the year ended 30 June 2025

#### Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors 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 at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

#### 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.

#### Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the company has a right to defer settlement of the liability for at least 12 months after the reporting date.

#### Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

#### 3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the year	(6,422)	715
Profit/(loss) for the year	1,927	(7,137)
<b>At the end of the year</b>	<b>(4,495)</b>	<b>(6,422)</b>

#### 4. Staff costs

The average number of persons employed by the company during the year, including the directors was 5 (2024: 3).

**Sutton Health and Fitness Limited**

**Notes to the abridged financial statements (continued)  
for the year ended 30 June 2025**

**5. Directors remuneration**

The directors aggregate remuneration was as follows:

	<b>2025</b>	<b>2024</b>
	€	€
Emoluments in respect of qualifying services	56,000	60,000
	<u>56,000</u>	<u>60,000</u>

Key management includes persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

The directors are considered the key management of the company.

There were no payments made to third parties for their services as directors of the company.

**6. Debtors**

	<b>2025</b>	2024
	€	€
Other debtors	2	2
	<u>2</u>	<u>2</u>

**7. Cash and cash equivalents**

	<b>2025</b>	2024
	€	€
Cash at bank and in hand	3,280	4,185
	<u>3,280</u>	<u>4,185</u>

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

	<b>2025</b>	2024
	€	€
Other creditors	2,190	-
Tax and social insurance:		
PAYE and social welfare	2,368	8,300
VAT	1,217	1,307
Accruals	2,000	1,000
	<u>7,775</u>	<u>10,607</u>

**9. Post balance sheet events**

The directors confirm that there have been no events since the end of the financial year which would require adjustment or disclosure in the financial statements.

**10. Controlling party**

The directors are considered to be joint controlling parties.

**Sutton Health and Fitness Limited**

**Notes to the abridged financial statements (continued)  
for the year ended 30 June 2025**

**11. Going concern**

The financial statements have been prepared on a going concern basis. The company will continue to operate with the full financial support of the directors for the foreseeable future.

**12. Approval of financial statements**

**04/03/2026**

The board of directors approved these abridged financial statements for issue on .■■■■ 36988880-F43D-9AD6-85D3-88DE79CD5914 ■■■■