

Company registration number: 649936

A & B BOUNCE LIMITED

**Unaudited abridged financial statements
for the financial year ended 30 April 2025**

A & B BOUNCE LIMITED

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A & B BOUNCE LIMITED

Directors and other information

Directors	Aaron Delaney Caroline Cronin
Secretary	Aaron Delaney
Company number	649936
Registered office	12 Cois Na Curra, Lisgoold, Co Cork.
Business address	12 Cois Na Curra, Lisgoold, Co Cork.
Accountants	Kilshana Accounting LTD T/A CHK Partnership, Accountants, 92 South Mall. Cork.
Bankers	AIB BANK, Bishopstown Road, Cork.

A & B BOUNCE LIMITED

**Balance sheet
As at 30 April 2025**

		2025		2024	
	Note	€	€	€	€
Fixed assets			21,429		25,136
Current assets		880		7,759	
Prepayments and accrued income		1,184		1,154	
			2,064		8,913
Creditors: amounts falling due within one year			(12,724)		(22,143)
Net current liabilities			(10,660)		(13,230)
Total assets less current liabilities			10,769		11,906
Creditors: amounts falling due after more than one year			(18,284)		(22,400)
Accruals and deferred income	3		(2,198)		(1,440)
Net liabilities			(9,713)		(11,934)
Capital and reserves					
Called up share capital presented as equity			100		100
Reserves	4		(9,813)		(12,034)
			(9,713)		(11,934)

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014 and FRS 105.

We, as directors of 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 section 358 is complied with;
- (c) 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);
- (d) 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 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

In preparing these abridged financial statements, we have relied on the exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

A & B BOUNCE LIMITED

Balance sheet (continued)
As at 30 April 2025

These abridged financial statements were approved by the board of directors on 24 March 2026 and signed on behalf of the board by:

Aaron Delaney
Director

Caroline Cronin
Director

A & B BOUNCE LIMITED

**Statement of changes in equity
Financial year ended 30 April 2025**

	Called up share capital €	Profit and loss account €	Total €
At 30 April 2024 and 1 May 2024	100	(12,034)	(11,934)
Profit/(loss) for the financial year	-	2,221	2,221
Total comprehensive income for the financial year	-	2,221	2,221
At 30 April 2025	100	(9,813)	(9,713)

A & B BOUNCE LIMITED

Notes to the abridged financial statements Financial year ended 30 April 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 12 Cois Na Curra, Lisgoold, Co Cork.

2. Accounting policies and measurement bases

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 ("FRS 105"). 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.

The financial statements are presented in Euro, which is the functional currency of the entity and all amounts are rounded to the nearest Euro.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

Turnover on sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Turnover on supply of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial period are not recognised as income and are included in creditors.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

3. Creditors

Creditors relating to more than one balance sheet item.

The company has accruals which is included in the balance sheet as follows:

	2024	2023
	€	€
Creditors: amounts falling due within one year	2,198	1,440
	<u>2,198</u>	<u>1,440</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(12,034)	(9,614)
Profit/(loss) for the financial year	2,221	(2,420)
At the end of the financial year	<u>(9,813)</u>	<u>(12,034)</u>