

Fosseman Limited

**Reports and unaudited financial statements**

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Fosseman Limited

**Directors and other information**

**Directors:** Barbara Manahan  
Gregory Manahan

**Secretary:** Barbara Manahan

**Bankers:** Allied Irish Banks, 1 Lower Baggot Street, Dublin 2

**Solicitors:** Mason Hayes & Curran Solicitors, 6 Fitzwilliam Square, Dublin 2

**Registered Office:** 50 Woodley Park, Goatstown, Dublin 14

**Company registered 389144  
Number:**

Fosseman Limited

**Statement of directors' responsibilities and declaration on unaudited financial statements**

*General responsibilities*

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgment and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

*Directors' declaration on unaudited financial statements*

In relation to the financial statements as set out on the pages 4 to 5:

- a) 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.
- b) 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 ending 31.12.2025.

(\_\_ Barbara Manahan\* \_\_)  
Director

(\_\_ Gregory Manahan\* \_\_)  
Director

Date: 04.01.2026

\* Typed signatures as per item 2.3 of CRO info leaflet no. 23 of December 2020

Fosseman Limited  
Balance Sheet as at 31.12.2025 (abridged)

	01.01.2025- 31.12.2025	01.01.2024- 31.12.2024	01.01.2023- 31.12.2023
	€	€	€
<b>Assets</b>			
<b>Fixed assets</b>			
Intangible assets	0	0	0
<b>Tangible assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
Financial assets	0	0	0
<b>Total fixed assets</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current assets</b>			
Stocks	0	0	0
Debtors	0	0	0
Investments	0	0	0
Cash and cash equivalents	64.40	64.40	54.40
Tax asset	0	0	0
<b>Total assets</b>	<b>64.40</b>	<b>64.40</b>	<b>54.40</b>
<b>Liabilities and Capital</b>			
Creditors: amounts falling due within one year	0	0	0
<b>Net current assets (liabilities)</b>	<b>64.40</b>	<b>64.40</b>	<b>54.40</b>
<b>Total assets less current liabilities</b>	<b>64.40</b>	<b>64.40</b>	<b>54.40</b>
Creditors: amounts falling due after more than one year <i>Footnote 1</i>	54,718.56	54,274.77	53,870.46
Provisions for liab. and charges	0	0	0
<b>Capital and reserves</b>			
Called up share capital	1	1	1
Profit and loss account	(54,655.16)	(54,211.37)	(53,817.06)
<b>Total liabilities and capital</b>	<b>64.40</b>	<b>64.40</b>	<b>54.40</b>

*Footnotes*

*Footnote 1:* Interest-free loans from Barbara Manahan to Fosseman Limited repayable within five years. See Notes to the Accounts on page 6 for details.

***See also Notes to the Accounts on page 6***

We, as Directors of Fosseman Limited, state that:

- a) these financial statements have been prepared in accordance with the micro companies regime,

- b) the company is availing itself of the exemption provided for by Chapter 15 Part 6 of the Companies Act 2014,
- c) the company is availing itself of the exemption on the grounds that the conditions specified in s. 358 are satisfied,
- d) the shareholders of the company have not served a notice on the company under s. 334(1) in accordance with s. 334(2) of the Companies Act 2014,
- e) 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 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,
- f) the company has relied on the specific exemption contained in s. 352 Companies Act 2014 as a micro 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 s.353 Companies Act 2014.

Signature:  
BARBARA MANAHAN  
Director  
Date: 04.01.2026

Signature:  
GREGORY MANAHAN  
Director  
Date: 04.01.2026

# Fosseman Limited

## Notes to the accounts

### 1. General

Fosseman Limited has no fixed assets and no employees.  
The financial year was changed to the calendar year in 2005.

### 2. Accounting policy

The accounting policy used complies with IFRS standards. The format complies with the Schedule to the Companies (Amendment) Act 1986.

### 3. Creditors

An interest-free loan of €15,302.41 repayable within five years was given by Barbara Manahan (owner, secretary and director) to Fosseman Limited on 22. July 2004. An interest-free loan of €1,111.32 repayable within five years was given by Barbara Manahan to Fosseman Limited on 21. July 2005. An interest-free loan of €11,309.68 repayable within five years was given by Barbara Manahan (owner, secretary and director) to Fosseman Limited on 24. July 2006. An interest-free loan of €5,951.60 repayable within five years was given by Barbara Manahan to Fosseman Limited on 23. July 2007. An interest-free loan of €7,869.76 repayable within five years was given by Barbara Manahan to Fosseman Limited on 23. July 2008. An interest-free loan of €3,439.65 repayable within five years was given by Barbara Manahan to Fosseman Limited on 24. July 2009. An interest-free loan of €253.96 repayable within five years was given by Barbara Manahan to Fosseman Limited on 25. July 2010. An interest-free loan of €1,734.67 repayable within five years was given by Barbara Manahan to Fosseman Limited on 26. July 2011. An interest-free loan of €881.81 repayable within five years was given by Barbara Manahan to Fosseman Limited on 26. July 2012. An interest-free loan of €874.75 repayable within five years was given by Barbara Manahan to Fosseman Limited on 26. July 2013. An interest-free loan of €869.73 repayable within five years was given by Barbara Manahan to Fosseman Limited on 26. July 2014. An interest-free loan of €462.83 repayable within five years was given by Barbara Manahan to Fosseman Limited on 27. July 2015. An interest-free loan of €334.74 repayable within five years was given by Barbara Manahan to Fosseman Limited on 27. July 2016. An interest-free loan of €386.75 repayable within five years was given by Barbara Manahan to Fosseman Limited on 25. July 2017. An interest-free loan of €352.28 repayable within five years was given by Barbara Manahan to Fosseman Limited on 26. July 2018. An interest-free loan of €352.28 repayable within five years was given by Barbara Manahan to Fosseman Limited on 25. July 2019. An interest-free loan of €348.58 repayable within five years was given by Barbara Manahan to Fosseman Limited on 24. July 2020. An interest-free loan of €300.81 repayable within five years was given by Barbara Manahan to Fosseman Limited on 23. July 2021. An interest-free loan of €393.52 repayable within five years was given by Barbara Manahan to Fosseman Limited on 25. July 2022. An interest-free loan of €378,22 repayable within five years was given by Barbara Manahan to Fosseman Limited on 27. July 2023. An interest-free loan of €394,31 repayable within five years was given by Barbara Manahan to Fosseman Limited on 23. July 2024. An interest-free loan of €443,79 repayable within five years was given by Barbara Manahan to Fosseman Limited on 21. July 2025.

### 4. Share capital

Fosseman Limited has 1,000,000 authorised ordinary shares valued at €1 each.  
One share has been called up.