
FROSTFALL LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

FROSTFALL LIMITED

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FROSTFALL LIMITED

COMPANY INFORMATION

Directors Brian Geraghty
Theresa Geraghty

Company secretary Brian Geraghty

Registered number 594667

Registered office 5th Floor,
40 Mespil Road,
Dublin 4
D04 C2N4

FROSTFALL LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025**

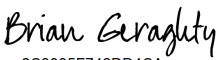
	2025 €	2024 €
Fixed assets	100,005	100,005
Current assets	1,270,634	1,234,498
Net current assets	1,270,634	1,234,498
Total assets less current liabilities	1,370,639	1,334,503
Net assets	1,370,639	1,334,503
Capital and reserves	1,370,639	1,334,503

These financial statements have been prepared in accordance with the micro-companies regime.

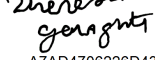
We, as directors of Frostfall Limited, state that:

- (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 359 are satisfied.
- (c) the members of the Company have not served a notice on the Company under section 334(1) 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (e) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the board:

DocuSigned by:

 2C3905F742DD4CA...
Brian Geraghty
 Director

Date: 17/3/2026

DocuSigned by:

 A7AD4706226D43E...
Theresa Geraghty
 Director

Date: 17/3/2026

The notes on pages 3 to 4 form part of these financial statements.

FROSTFALL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

1. General information

The Financial Statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Frostfall Limited for the financial year ended 30 April 2025. Frostfall is, a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 594667). The registered address is 5th Floor, 40 Mespil Road, Dublin 4, D04 C2N4 which is also the principal place of business of the company.

The financial statements have been presented in the Euro currency (€).

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Valuation of investments

Investments in preference and ordinary shares are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

FROSTFALL LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

2. Accounting policies (continued)

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

3. Appropriation of Profit & loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	1,334,404	1,253,372
Other movement in the profit and loss account	36,135	81,031
Profit and loss account carried forward at the end of the year	<u>1,370,539</u>	<u>1,334,403</u>

4. Related party transactions

At the start of the year there was a balance outstanding from BPG Consultants of €847,754. During the year Frostfall Limited received dividend income of €90,000 from BPG Consultants Limited and BPG Consultants Limited repaid €379,869 to Frostfall Limited. At year end the balance outstanding from BPG Consultants to Frostfall Limited was €467,885. Brian Geraghty is the beneficial owner of BPG Consultants Limited. All transactions were at arms length and in the ordinary course of business.

During the year Frostfall Limited advanced a loan of €32,066 to Brian Geraghty. This balance was outstanding at 30 April 2025. All transactions were at arms length and in the ordinary course of business.