

Company registration number: 564734

Brosna Bouncy Castles Limited

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Brosna Bouncy Castles Limited

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Brosna Bouncy Castles Limited

Directors and other information

Directors	Mr Liam Burke Mrs Alison Burke
Secretary	Liam Burke
Company number	564734
Registered office	Boveen Brosna Birr Co Offaly
Business address	Boveen Brosna Birr Co Offaly
Accountants	Mary Coughlan & Co Bellhill Clareen Birr Co Offaly
Bankers	Bank of Ireland Lower Castle Street Roscrea Co Tipperary

Brosna Bouncy Castles Limited

Directors responsibilities statement

These 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 financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the Republic of Ireland' and Irish law.

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 date, of the profit or loss of the Company for that 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 accounting 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 Unaudited Financial Statements

In relation to the financial statements pages 3 to 9.

- * 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 Mary Coughlan & Co., 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 financial year ended 30 September 2025.

On behalf of the board

Mr Liam Burke

Director

Date: 4 March 2026

Mrs Alison Burke

Director

Brosna Bouncy Castles Limited

Balance sheet As at 30 September 2025

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	3	8,434		5,208	
			8,434		5,208
Current assets					
Debtors	4	1,130		3,765	
Cash at bank and in hand		24,626		18,148	
		25,756		21,913	
Creditors: amounts falling due within one year	6	(9,955)		(10,070)	
Net current assets			15,801		11,843
Total assets less current liabilities			24,235		17,051
Net assets			24,235		17,051
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			24,135		16,951
Shareholders funds			24,235		17,051

These financial statements have been prepared in accordance with the specified provisions relating to companies subject to the small companies regime within the Companies Act 2014 and in accordance with the provisions of FRS 102 Section 1A, Small entities.

Brosna Bouncy Castles Limited

Balance sheet (continued)

As at 30 September 2025

We, as directors of Brosna Bouncy Castles 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 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
- 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.

These abridged financial statements were approved by the board of directors on 4 March 2026 and signed on behalf of the board by:

Mr Liam Burke
Director

Mrs Alison Burke
Director

Brosna Bouncy Castles Limited

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

1. Accounting policies and measurement bases

Basis of preparation of financial statements

The Financial Statements are prepared on the going concern basis, under the historical cost convention 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 Company qualifies as a small company as defined by Section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The financial statements are presented in Euro (€) and all amounts have been rounded to the nearest euro.

Going concern

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the turnover can be reliably measured. Turnover 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 turnover is recognised:

Sale of goods

Turnover from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Turnover 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 turnover 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.

Brosna Bouncy Castles Limited

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

Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Company can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Tangible assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The expense is included within administrative expenses

The estimated useful lives range as follows:

Plant and machinery	5 years	20%	straight line
Inflatable Equipment	4 years	- 25%	straight line
Motor vehicles	8 years	- 12.5%	straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Profit and Loss Account.

Brosna Bouncy Castles Limited

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

Impairment

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash at bank and in hand

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.

Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Profit and loss account.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	16,951	13,847
Profit for the financial year	7,184	3,104
At the end of the financial year	<u>24,135</u>	<u>16,951</u>

Brosna Bouncy Castles Limited

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

3. Tangible assets

	Plant and machinery	Inflatable equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 October 2024	3,236	17,972	12,292	33,500
Additions	-	5,691	-	5,691
Disposals	-	-	(3,959)	(3,959)
At 30 September 2025	3,236	23,663	8,333	35,232
Depreciation				
At 1 October 2024	3,236	17,972	7,084	28,292
Charge for the financial year	-	1,423	1,042	2,465
Disposals	-	-	(3,959)	(3,959)
At 30 September 2025	3,236	19,395	4,167	26,798
Carrying amount				
At 30 September 2025	-	4,268	4,166	8,434
At 30 September 2024	-	-	5,208	5,208

4. Debtors

	2025	2024
	€	€
Other debtors	776	3,435
Prepayments	354	330
	1,130	3,765

5. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	24,626	18,148
	24,626	18,148

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	9,955	10,070
	9,955	10,070

Brosna Bouncy Castles Limited

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

7. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(9,975)	(10,247)
Advances made during the financial year	852	816
Amounts repaid during the financial year	-	(543)
At the end of the financial year	<u>(9,123)</u>	<u>(9,974)</u>

Disclosure for each director or other person is as follows:

Liam Burke

	2025	2024
	€	€
At the start of the financial year	(9,975)	(10,247)
Advances made during the financial year	852	816
Amounts repaid during the financial year	-	(543)
At the end of the financial year	<u>(9,123)</u>	<u>(9,974)</u>

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 March 2026.