

**Company registration number: 581519**

**Michael Roarty Bouncy Castle Co. Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 December 2025**

# Michael Roarty Bouncy Castle Co. Limited

## Contents

	<b>Page</b>
Director's responsibilities statement	<b>1</b>
Balance sheet	<b>2 - 3</b>
Notes to the abridged financial statements	<b>4 - 9</b>

## **Michael Roarty Bouncy Castle Co. Limited**

### **Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. Under company law, the director must not approve the financial statements unless is 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 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 director is 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 director is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. is 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.

**Michael Roarty Bouncy Castle Co. Limited**

**Balance sheet  
As at 31 December 2025**

	Note	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	5	156,633		136,551	
			156,633		136,551
<b>Current assets</b>					
Debtors	6	6,464		4,134	
Cash at bank and in hand		11,725		12,499	
		18,189		16,633	
<b>Creditors: amounts falling due within one year</b>	7	(13,273)		(7,124)	
<b>Net current assets</b>			4,916		9,509
<b>Total assets less current liabilities</b>			161,549		146,060
<b>Creditors: amounts falling due after more than one year</b>			(8,355)		-
<b>Net assets</b>			153,194		146,060
<b>Capital and reserves</b>					
Called up share capital presented as equity	8		100		100
Profit and loss account			153,094		145,960
<b>Shareholders funds</b>			153,194		146,060

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'.

**Michael Roarty Bouncy Castle Co. Limited**

**Balance sheet (continued)**

**As at 31 December 2025**

I, as director of Michael Roarty Bouncy Castle Co. 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);
- I 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 director of the company on 16 January 2026 and signed by:

Michael Roarty  
Director



## **Michael Roarty Bouncy Castle Co. Limited**

### **Notes to the abridged financial statements (continued) Financial year ended 31 December 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.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Michael Roarty Bouncy Castle Co. Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

**2. Staff costs**

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

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	32,197	38,773
Social insurance costs	1,547	2,369
	<u>33,744</u>	<u>41,142</u>

**3. Directors remuneration**

The director's aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	12,745	12,705
Consideration paid to third parties by the company	2,019	1,727
	<u>14,764</u>	<u>14,432</u>

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	145,960	154,676
Profit/(loss) for the financial year	7,134	(8,716)
<b>At the end of the financial year</b>	<u>153,094</u>	<u>145,960</u>

**Michael Roarty Bouncy Castle Co. Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

**5. Tangible assets**

	Short leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	<b>Total</b> €
<b>Cost</b>					
At 1 January 2025	11,830	113,786	370	115,833	241,819
Additions	22,561	19,900	-	37,436	79,897
Disposals	-	(27,327)	-	(29,037)	(56,364)
<b>At 31 December 2025</b>	<u>34,391</u>	<u>106,359</u>	<u>370</u>	<u>124,232</u>	<u>265,352</u>
<b>Depreciation</b>					
At 1 January 2025	-	49,795	143	55,330	105,268
Charge for the financial year	-	13,898	34	16,614	30,546
Disposals	-	(12,925)	-	(14,170)	(27,095)
<b>At 31 December 2025</b>	<u>-</u>	<u>50,768</u>	<u>177</u>	<u>57,774</u>	<u>108,719</u>
<b>Carrying amount</b>					
<b>At 31 December 2025</b>	<u>34,391</u>	<u>55,591</u>	<u>193</u>	<u>66,458</u>	<u>156,633</u>
At 31 December 2024	<u>11,830</u>	<u>63,991</u>	<u>227</u>	<u>60,503</u>	<u>136,551</u>

**Obligations under finance leases**

Included within the carrying value of tangible assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Motor vehicles €
<b>At 31 December 2025</b>	<u>29,949</u>
At 31 December 2024	<u>-</u>

**6. Debtors**

	2025 €	2024 €
Other debtors	4,084	2,696
Prepayments	2,380	1,438
	<u>6,464</u>	<u>4,134</u>

**Michael Roarty Bouncy Castle Co. Limited**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

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

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Other creditors including tax and social insurance	10,923	4,924
Accruals	2,350	2,200
	13,273	7,124

**8. Share capital**

**Authorised share capital**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
Ordinary share shares of € 1.00 each	100,000	100,000	100,000	100,000
	100,000	100,000	100,000	100,000

**Issued, called up and fully paid**

	<b>2025</b>		<b>2024</b>	
	<b>Number</b>	<b>€</b>	<b>Number</b>	<b>€</b>
<b>Amounts presented in equity:</b>				
Ordinary share shares of € 1.00 each	100	100	100	100
	100	100	100	100

**Michael Roarty Bouncy Castle Co. Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 December 2025**

**9. Directors transactions**

	<b>2025</b>	2024
	€	€
At the start of the financial year	4,864	4,591
Advances made during the financial year	14,000	15,833
Amounts repaid during the financial year	(13,759)	(15,560)
At the end of the financial year	<u>5,105</u>	<u>4,864</u>

Disclosure for each director or other person is as follows:

**Michael Roarty**

	<b>2025</b>	2024
	€	€
At the start of the financial year	4,864	4,591
Advances made during the financial year	14,000	15,833
Amounts repaid during the financial year	(13,759)	(15,560)
At the end of the financial year	<u>5,105</u>	<u>4,864</u>

	<b>2025</b>	2024
	€	€
Maximum amount outstanding	<u>5,105</u>	<u>4,864</u>

**10. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 16 January 2026.