

Cosy Insulation Spray Foam Limited

Unaudited

Abridged Financial Statements

For the Period Ended 28 February 2025

Cosy Insulation Spray Foam Limited

Company Information

Directors Philip Polly (appointed 4 June 2024)
Thomas McQuoid (appointed 4 June 2024)

Registered number 765282

Registered office 6 - 9 Trinity Street
Dublin
D02 EY47

Accountants Sumer Accountants NI Ltd
6 Murray Street
Belfast
BT1 6DN

Cosy Insulation Spray Foam Limited

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Cosy Insulation Spray Foam Limited

**Abridged Balance Sheet
As at 28 February 2025**

	Note	2025 €
Current assets		
Debtors		100
		<u>100</u>
Total assets less current liabilities		100
Net assets		
		<u>100</u>
Capital and reserves		
Called up share capital presented as equity		100
Shareholders' funds		<u>100</u>

We, as directors of Cosy Insulation Spray Foam Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 359 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (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 state of the assets, liabilities and financial position of the Company at the end of its financial Period and of its profit or loss for such a Period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; 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:

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Philip Polly
 Director

Date: 16 December 2025

The notes on pages 2 to 3 form part of these financial statements.



Cosy Insulation Spray Foam Limited

Notes to the Abridged Financial Statements For the Period Ended 28 February 2025

1. General information

The company is a non trading private company limited by shares incorporated in the Republic of Ireland. The registration number and address of the registered office are given in the Company Information section of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the requirements and the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Going concern

The company has been dormant throughout the period with no significant accounting transactions and the directors have no intention to liquidate the company. The directors have assessed the company's ability to continue as a going concern and believe that the company has adequate resources to continue for the foreseeable future.

Accordingly, Cosy Insulation Spray Foam Limited is adopting the going concern basis in preparing the financial statements.

2.3 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.

3. Employees

The Company has no employees other than the directors, who did not receive any remuneration.

4. Share capital

	2025 €
Authorised	
100,000 Ordinary shares of €1.00 each	100,000
Allotted, called up and fully paid	
100 Ordinary shares of €1.00 each	100

Cosy Insulation Spray Foam Limited issued 100 ordinary shares with a nominal value of €1 each.

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Notes to the Abridged Financial Statements For the Period Ended 28 February 2025

5. Related party transactions

The company has availed of the exemption under FRS 102 in relation to the disclosure of transactions with wholly owned group companies.

6. Controlling party

Cosy Group Holdings Limited, a Northern Ireland registered company, is the parent company of Cosy Insulation Spray Foam Limited. Mr Philip Polly is the ultimate controlling party of the company.

7. Approval of financial statements

The board of directors approved these financial statements for issue on 16 December 2025