

Company registration number: 709135

Foamfair Limited

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Foamfair Limited

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Foamfair Limited

Directors and other information

Directors	Bryan O'Gara Kevin O'Gara
Secretary	Bryan O'Gara
Company number	709135
Registered office	Rockford's Nightclub Castle Street Roscommon Co. Roscommon
Business address	Rockford's Nightclub Castle Street Roscommon Co. Roscommon
Accountants	Casey Kavanagh & Company 44 John Street Sligo

Foamfair Limited

**Balance sheet
As at 30/06/25**

	2025	2024
	€	€
Fixed assets	432	432
Current assets	60,100	60,100
Creditors: amounts falling due within one year	(232)	(232)
Net current assets	59,868	59,868
Total assets less current liabilities	60,300	60,300
Net assets	60,300	60,300
Capital and reserves	60,300	60,300

We, as directors of Foamfair Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act
- (b) 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;
- (c) 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);
- (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 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the board of directors on 28th January 2026 and signed on behalf of the board by:

Bryan O'Gara
Director

Kevin O'Gara
Director

Foamfair Limited

Notes to the abridged financial statements Financial year ended 30/06/25

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 Foamfair Limited for the financial year ended 30th June 2025.

Foamfair Limited is a private company limited by shares, (registered under Part 2 Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number is 709135). The address of the registered office is Rockford's Nightclub, Castle Street, Roscommon, Co. Roscommon, which is also the principal place of business of the company.

Currency

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

2. Summary of significant accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Investments in subsidiary undertakings

Investments in subsidiary undertakings are shown at historical cost less provision for impairments in value.

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.

Foamfair Limited

Notes to the abridged financial statements (continued) Financial year ended 30/06/25

Financial instruments

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Other financial assets

Other financial assets are initially measured at the transaction price including transaction costs and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Loans and borrowings

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred. Borrowings are classified as current liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	60,000	-
Profit for the financial year	-	60,000
At the end of the financial year	<u>60,000</u>	<u>60,000</u>