

Registered  
number: **717552**

**BUOYANT F&B (ROI) LIMITED**  
**(audit exempt)**

**Financial statements**

**For the year ended 14 Oct 2025**

**BUOYANT F&B (ROI) LIMITED**

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BUOYANT F&B (ROI) LIMITED

## Company Information

<b>Directors</b>	Bjorn Johansson Birgit Johansson
<b>Company secretary</b>	Bjorn Johansson
<b>Registered number</b>	717552
<b>Registered office</b>	20 HARCOURT STREET, DUBLIN, DUBLIN 2, D02 H364, IRELAND
<b>Email</b>	accounts@teambuoyant.com

## BUOYANT F&amp;B (ROI) LIMITED

## Profit and Loss Account

For the Year Ended 14 October 2025 ('2025')

	2024 €
Turnover	0
Other income	0
Costs of raw materials and consumables	(0)
Staff costs	(0)
Value adjustments and other amounts written off assets <sup>6</sup>	(0)
Other expenses	(0)
Tax	(0)
<b>Profit</b>	<u><u>0</u></u>

These financial statements have been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.

## BUOYANT F&amp;B (ROI) LIMITED

## Balance Sheet

For the Year Ended 14 October 2025 ('2025')

	2024 €
Called up share capital not paid	100
Fixed assets	0
	<hr/> 100 <hr/>
Current assets	0
Prepayments and accrued income	0
Creditors: amounts falling due within one year	(0)
<b>Net current liabilities</b>	<hr/> (0) <hr/>
<b>Total assets less current liabilities</b>	100
Creditors: amounts falling due after more than one year	(0)
Provisions for liabilities	(0)
Accruals and deferred income	(0)
<b>Net (liabilities)/assets</b>	<hr/> <hr/> 100 <hr/> <hr/>
<b>Capital and reserves</b>	<hr/> <hr/> 100 <hr/> <hr/>

These financial statements have been prepared in accordance with the Micro Companies Regime as permitted by section 280D of the Companies Act 2014.

We, as Directors of the Micro Company FRS 105 Limited (the "Company"), 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 section 358 is complied with;
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- d) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The financial statements were approved and authorised for issue by the board:

.....BJORN JOHANSSON.....  
Director

Date: 24 Jan 2025

.....BIRGIT JOHANSSON.....  
Director

Date: 24 Jan 2025

## BUOYANT F&amp;B (ROI) LIMITED

# Notes to the Financial Statements

For the Year Ended 14 October 2025 ('2025')

**1. General information <sup>10</sup>**

BUOYANT F&B (ROI) LIMITED (the “Company”) is a private company limited by shares, and incorporated in Ireland. Its registered office is 20 HARCOURT ST., DUBLIN, DUBLIN 2, D02 H364.

**2. Basis of preparation of financial statements**

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 and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council (“FRS 105”). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the ‘micro companies regime’ in accordance with section 280E of the Companies Act 2014 and FRS 105.

The financial statements are presented in Euro (€) and all amounts have being rounded to the nearest Euro<sup>14</sup>.

**3. Principal 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.

**3.1 Intangible assets**

Intangible assets acquired separately from a business, such as patents, are capitalised at cost including any directly attributable cost of preparing the assets for their intended use. They are amortised using the straight-line basis over their useful lives, which in the case of patents, is 5 years.

## BUOYANT F&amp;B (ROI) LIMITED

## Notes to the Financial Statements (continued)

For the Year Ended 14 October 2025 ('2025')

**3. Principal accounting policies (continued)****3.2 Tangible assets**

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

**3.3 Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fixtures and fittings	10 years
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Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

**3.4 Stocks and work in progress**

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

**3.5 Turnover**

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services such as restoration and repair of furniture is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

**BUOYANT F&B (ROI) LIMITED****Notes to the Financial Statements (continued)**

For the Year Ended 14 October 2025 ('2025')

**3. Principal accounting policies****3.6 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.

**3.7 Impairment of assets**

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 carrying 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.

**4. Directors' transactions**

Not applicable.

**5. Guarantees and other financial commitments****Operating lease commitments**

Not applicable.

**Capital commitment**

	2025
At the year-end date the company had the following financial commitments:	€
Property plant and equipment	0
	<u>0</u>

**6. Creditors****Security given in respect of creditor**

The aggregate amount of debts included in creditors in respect of which security has been provided is €0

## BUOYANT F&amp;B (ROI) LIMITED

## Notes to the Financial Statements

For the Year Ended 14 October 2025 ('2025')

**7. Appropriation of Profit and Loss Account**

	2025 €
Profit/(Loss) brought forward at the beginning of the financial year	0
(Loss)/Profit for the financial year	0
Dividends paid	-
Dividends liable to be paid <sup>26</sup>	-
<b>(Loss)/Profit carried forward at the end of the financial year</b>	<u>0</u>