

**Company Number: 621876**

**Bounce N Beyond Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

# **Bounce N Beyond Limited**

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**Bounce N Beyond Limited**  
**DIRECTORS AND OTHER INFORMATION**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Robert Knight<br>Niamh Knight   |
| <b>Company Secretary</b> | Robert Knight   |
| <b>Company Number</b>    | 621876  |
| <b>Registered Office</b> | The Plaza Crescent<br>Swords<br>Co. Dublin<br>K67 H103  |
| <b>Business Address</b>  | The Grange<br>Ballyboughal<br>Co. Dublin  |
| <b>Accountants</b>       | OMAC Management Services Limited t/a W.O.McGrory<br>& Company<br>Chartered Accountants<br>Unit 1, Ardmell Centre<br>Upper Mell<br>Drogheda<br>Co. Louth<br>A92 FK2A |

# **Bounce N Beyond Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

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 financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. 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 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 directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 which comprise the Statement of Financial Position and the related notes:

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 judgements 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 OMAC Management Services Limited t/a W.O.McGrory & Company, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents 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 June 2025."

### **Signed on behalf of the board**

**Robert Knight**  
Director

**5 March 2026**

**Niamh Knight**  
Director

**5 March 2026**

# Bounce N Beyond Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

|   | Notes | 2025<br>€        | 2024<br>€        |
|---|-------|------------------|------------------|
| <b>Fixed Assets</b>                                   |       |                  |                  |
| Tangible assets                                       | 6     | <u>62,534</u>    | <u>62,534</u>    |
| <b>Current Assets</b>                                 |       |                  |                  |
| Debtors   | 7     | -                | 33,442           |
| Cash at bank and in hand                              |       | <u>98,000</u>    | <u>125,716</u>   |
|   |       | <u>98,000</u>    | <u>159,158</u>   |
| <b>Creditors: amounts falling due within one year</b> | 8     | <u>(194,959)</u> | <u>(339,498)</u> |
| <b>Net Current Liabilities</b>                        |       | <u>(96,959)</u>  | <u>(180,340)</u> |
| <b>Total Assets less Current Liabilities</b>          |       | <u>(34,425)</u>  | <u>(117,806)</u> |
| <b>Creditors:</b>                                     |       |                  |                  |
| amounts falling due after more than one year          | 9     | <u>(127,363)</u> | <u>(138,796)</u> |
| <b>Net Liabilities</b>                                |       | <u>(161,788)</u> | <u>(256,602)</u> |
| <b>Capital and Reserves</b>                           |       |                  |                  |
| Called up share capital presented as equity           |       | 101              | 101              |
| Retained earnings                                     | 10    | <u>(161,889)</u> | <u>(256,703)</u> |
| <b>Shareholders' Deficit</b>                          |       | <u>(161,788)</u> | <u>(256,602)</u> |

We as Directors of Bounce N Beyond Limited, 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 the conditions specified in section 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the micro companies' regime.

**Approved by the board on 5 March 2026 and signed on its behalf by:**

**Robert Knight**  
Director

**Niamh Knight**  
Director

# Bounce N Beyond Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Bounce N Beyond Limited is a company limited by shares incorporated in Ireland. The registered office of the company is The Plaza Crescent, Swords, Co. Dublin, K67 H103. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Statement of compliance

The financial statements of the company for the year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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 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 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

|                                  |   |                   |
|----------------------------------|---|-------------------|
| Plant and machinery              | - | 15% Straight line |
| Fixtures, fittings and equipment | - | 15% Straight Line |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

# Bounce N Beyond Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

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

### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

|  |                   |                   |
|--|-------------------|-------------------|
| <b>3. Operating profit/(loss)</b>                        | <b>2025</b>       | 2024              |
|  | €                 | €                 |
| <b>Operating profit/(loss) is stated after charging:</b> |                   |                   |
| Depreciation of tangible assets                          | -                 | 90,266            |
| (Profit)/loss on disposal of tangible assets             | -                 | 30,725            |
|  | <u>          </u> | <u>          </u> |
| <b>4. Interest payable and similar expenses</b>          | <b>2025</b>       | 2024              |
|  | €                 | €                 |
| Interest   | <b>4,006</b>      | -                 |
|  | <u>          </u> | <u>          </u> |

### 5. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 1).

|                |                   |                   |
|----------------|-------------------|-------------------|
|                | <b>2025</b>       | 2024              |
|                | Number            | Number            |
| Administration | -                 | 1                 |
|                | <u>          </u> | <u>          </u> |
|                | -                 | 1                 |
|                | <u>          </u> | <u>          </u> |

### 6. Tangible assets

|                       | Plant and<br>machinery | Fixtures,<br>fittings and<br>equipment | Total             |
|-----------------------|------------------------|--|-------------------|
|                       | €                      | €                                      | €                 |
| <b>Cost</b>           |                        |  |                   |
| At 1 July 2024        | 509,079                | 92,690                                 | 601,769           |
|                       | <u>          </u>      | <u>          </u>                      | <u>          </u> |
| At 30 June 2025       | 509,079                | 92,690                                 | 601,769           |
|                       | <u>          </u>      | <u>          </u>                      | <u>          </u> |
| <b>Depreciation</b>   |                        |  |                   |
| At 1 July 2024        | 455,812                | 83,423                                 | 539,235           |
|                       | <u>          </u>      | <u>          </u>                      | <u>          </u> |
| At 30 June 2025       | 455,812                | 83,423                                 | 539,235           |
|                       | <u>          </u>      | <u>          </u>                      | <u>          </u> |
| <b>Net book value</b> |                        |  |                   |
| At 30 June 2025       | <b>53,267</b>          | <b>9,267</b>                           | <b>62,534</b>     |
|                       | <u>          </u>      | <u>          </u>                      | <u>          </u> |
| At 30 June 2024       | 53,267                 | 9,267                                  | 62,534            |
|                       | <u>          </u>      | <u>          </u>                      | <u>          </u> |

**Bounce N Beyond Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 June 2025

|   |                   |                   |
|---|-------------------|-------------------|
| <b>7. Debtors</b>   | <b>2025</b>       | 2024              |
|   | €                 | €                 |
| Amounts owed by connected parties (Note 12)   | -                 | 33,442            |
|   | <u>          </u> | <u>          </u> |
| <b>8. Creditors</b>   | <b>2025</b>       | 2024              |
| <b>Amounts falling due within one year</b>  | <b>€</b>          | <b>€</b>          |
| Amounts owed to credit institutions   | <b>66,924</b>     | 66,924            |
| Trade creditors   | <b>104,181</b>    | 110,654           |
| Amounts owed to group undertakings  | -                 | 36,563            |
| Amounts owed to connected parties (Note 12)   | -                 | 95,000            |
| Taxation  | <b>21,154</b>     | 20,968            |
| Directors' current accounts   | -                 | 7,589             |
| Accruals  | <b>2,700</b>      | 1,800             |
|   | <u>          </u> | <u>          </u> |
|   | <b>194,959</b>    | 339,498           |
|   | <u>          </u> | <u>          </u> |
| <b>9. Creditors</b>   | <b>2025</b>       | 2024              |
| <b>Amounts falling due after more than one year</b>                                       | <b>€</b>          | <b>€</b>          |
| Bank term loan  | <b>127,363</b>    | 138,796           |
|   | <u>          </u> | <u>          </u> |
| <b>Loans</b>  |                   |                   |
| Repayable in one year or less, or on demand   | <b>66,924</b>     | 66,924            |
| Repayable between one and two years   | <b>66,924</b>     | 66,924            |
| Repayable between two and five years  | <b>60,439</b>     | 71,872            |
|   | <u>          </u> | <u>          </u> |
|   | <b>194,287</b>    | 205,720           |
|   | <u>          </u> | <u>          </u> |
| <b>10. Income Statement</b>   |                   |                   |
|   | <b>2025</b>       | 2024              |
|   | €                 | €                 |
| At 1 July 2024  | <b>(256,703)</b>  | (43,498)          |
| Profit/(loss) for the financial year  | <b>94,814</b>     | (213,205)         |
|   | <u>          </u> | <u>          </u> |
| At 30 June 2025   | <b>(161,889)</b>  | (256,703)         |
|   | <u>          </u> | <u>          </u> |
| <b>11. Capital commitments</b>  |                   |                   |
| The company had no material capital commitments at the financial year-ended 30 June 2025. |                   |                   |

## Bounce N Beyond Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 12. Related party transactions

Trade debtor balance due by Mobi-Mix Limited was written off due to trading difficulties.

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

|                           | Balance<br>2025<br>€ | Movement<br>in year<br>€ | Balance<br>2024<br>€ | Maximum<br>in year<br>€ |
|---------------------------|----------------------|--------------------------|----------------------|-------------------------|
| Mobi Mix Concrete Limited | -                    | (33,442)                 | 33,442               | -                       |

The following amounts are due to other connected parties:

|                        | 2025<br>€ | 2024<br>€ |
|------------------------|-----------|-----------|
| Danber Daycare Limited | -         | 95,000    |

Net balances with other connected parties:

|                           | 2025<br>€ | 2024<br>€ |
|---------------------------|-----------|-----------|
| Danber Daycare Limited    | -         | (95,000)  |
| Mobi Mix Concrete Limited | -         | 33,442    |
|                           | -         | (61,558)  |

Danber Daycare Limited is a company controlled by the directors Robert and Niamh Knight.

Mobi Mix Concrete Limited is controlled by Robert Knight.

It was agreed that due to trading difficulties incurred all loans due would be forgiven and written off at the year end.

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

### 13. Parent and ultimate parent company

The company regards Mid-Knight Electrical Limited as its parent company.

Mid-Knight Electrical Limited holds 1 "A" Ordinary share in the company - this is classified as a Golden Share allowing Mid-Knight Electrical Limited to control the board of directors.

The company's ultimate parent undertaking is Robert Knight.

The address of Robert Knight is Ireland.

Robert Knight is regarded as both the controlling party and the ultimate controlling party.

### 14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

### 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.