

**CF Sound N' Styles Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# CF Sound N' Styles Limited

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 7

**CF Sound N' Styles Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Clive Forster Hazel Forster
<b>Company Secretary</b>	Hazel Forster
<b>Company Number</b>	543077
<b>Registered Office</b>	Farragh Killoe Co. Longford
<b>Business Address</b>	Farragh Killoe Co. Longford
<b>Accountants</b>	Better Business Outsourcing Limited T/A BBO Chartered Certified Accountants Tower Block A, Roscommon West Business Park Golf Links Road, Ballypheasan Roscommon

# CF Sound N' Styles Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	4	200	299
<b>Current Assets</b>			
Stocks	5	129,390	109,750
Cash at bank and in hand		67,795	53,882
		197,185	163,632
<b>Creditors: amounts falling due within one year</b>	6	(54,343)	(35,067)
<b>Net Current Assets</b>		142,842	128,565
<b>Total Assets less Current Liabilities</b>		143,042	128,864
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	7	142,942	128,764
<b>Shareholders' Funds</b>		143,042	128,864

We as Directors of CF Sound N' Styles 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 358 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 19 February 2026 and signed on its behalf by:**

**Clive Forster**  
Director

**Hazel Forster**  
Director

# CF Sound N' Styles Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

CF Sound N' Styles Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 543077. The registered office of the company is Farragh, Killoe, Co. Longford. 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 financial year ended 30 April 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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:

Fixtures, fittings and equipment	-	12.5% 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.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### 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.

## CF Sound N' Styles Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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 Balance Sheet date.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>99</b>	99
	<u>          </u>	<u>          </u>
<b>4. Tangible assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 May 2024	795	795
	<u>          </u>	<u>          </u>
At 30 April 2025	795	795
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 May 2024	496	496
Charge for the financial year	99	99
	<u>          </u>	<u>          </u>
At 30 April 2025	595	595
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 April 2025	<b>200</b>	<b>200</b>
	<u>          </u>	<u>          </u>
At 30 April 2024	299	299
	<u>          </u>	<u>          </u>
<b>5. Stocks</b>	<b>2025</b>	2024
	€	€
Finished goods and goods for resale	<b>129,390</b>	109,750
	<u>          </u>	<u>          </u>
The replacement cost of stock did not differ significantly from the figures shown.		
<b>6. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	<b>3,173</b>	4,094
Trade creditors	<b>14,197</b>	7,641
Taxation	<b>32,893</b>	19,915
Directors' current accounts	<b>205</b>	205
Accruals	<b>3,875</b>	3,212
	<u>          </u>	<u>          </u>
	<b>54,343</b>	35,067
	<u>          </u>	<u>          </u>

**CF Sound N' Styles Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**7. Profit and loss account**

	<b>2025</b>	2024
	€	€
At 1 May 2024	<b>128,764</b>	98,092
Profit for the financial year	<b>14,178</b>	30,672
	<hr/>	<hr/>
At 30 April 2025	<b>142,942</b>	128,764
	<hr/> <hr/>	<hr/> <hr/>

**8. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 April 2025.

**9. Post-Balance Sheet Events**

There have been no significant events since the year end.

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 19 February 2026.