Company Number: 712800

Spectrum Lighting Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Spectrum Lighting Limited

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Spectrum Lighting Limited
DIRECTOR AND OTHER INFORMATION

Director	Brendan Dempsey
Company Secretary	Emma Travers
Company Number	712800
Business Address	112 DEAN SWIFT ROAD GLASNEVIN DUBLIN 11
Accountants	O‘Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants Ireland 22 Bridge Street, Ringsend, Dublin 4, D04 X6W4

Spectrum Lighting Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to O‘Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants Ireland), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board

Brendan Dempsey
Director

4 February 2026

Spectrum Lighting Limited
BALANCE SHEET
as at 31 December 2025

	Notes	2025	2024
		€	€
Fixed Assets			
Tangible assets	7	**63,516**	60,014
Current Assets			
Debtors	8	**26,715**	1,377
Cash and cash equivalents		**39,458**	57,878
		66,173	59,255
Creditors: amounts falling due within one year	9	**(16,028)**	(13,327)
Net Current Assets		**50,145**	45,928
Total Assets less Current Liabilities		**113,661**	105,942
Creditors:			
amounts falling due after more than one year	10	**(7,148)**	(13,686)
Net Assets		**106,513**	92,256
Capital and Reserves			
Called up share capital presented as equity		**100**	100
Retained earnings	11	**106,413**	92,156
Shareholders' Funds		**106,513**	92,256

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Spectrum Lighting 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) I 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 small companies' regime.

Approved by the board on 4 February 2026 and signed on its behalf by:

Brendan Dempsey
Director

Spectrum Lighting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. General Information

Spectrum Lighting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 712800. The registered office of the company is. The principal activity of the company during the year was to provide provides Lighting services and solutions for the Film and television industry. 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 financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation
The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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.

Spectrum Lighting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Employee benefits
The company operates paid holiday arrangements
Short term benefits
Short term benefits including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

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.

3. Period of financial statements

The comparative figures relate to the 0 month period ended 31 December 2024.

4. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	**18,621**	15,530

5. Interest payable and similar expenses

	2025	2024
	€	€
Interest	**1,174**	1,203

6. Employees

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

7. Tangible assets

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	-	22,534	55,117	77,651
Additions	8,359	13,764	-	22,123
At 31 December 2025	8,359	36,298	55,117	99,774
Depreciation				
At 1 January 2025	-	6,614	11,023	17,637
Charge for the financial year	334	7,264	11,023	18,621
At 31 December 2025	334	13,878	22,046	36,258
Net book value				
At 31 December 2025	**8,025**	**22,420**	**33,071**	**63,516**
At 31 December 2024	-	15,920	44,094	60,014

8. Debtors

	2025	2024
	€	€
Trade debtors	**806**	-
Other debtors	**25,100**	100
Taxation	**476**	1,277
Prepayments	**333**	-
	26,715	1,377

9. Creditors

Amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	**6,539**	6,539
Taxation	**3,421**	4,551
Director's current account (Note 13)	**2,447**	47
Accruals	**3,621**	2,190
	16,028	13,327

10. Creditors

Amounts falling due after more than one year

	2025	2024
	€	€
Bank loan	**7,148**	13,686

Loans

	2025	2024
Repayable in one year or less, or on demand	**6,539**	6,539
Repayable between one and two years	**7,148**	13,686
	13,687	20,225

11. Profit and loss account

	2025	2024
	€	€
At 1 January 2025	**92,156**	74,246
Profit for the financial year	**14,257**	17,910
At 31 December 2025	**106,413**	92,156

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

13. Director's remuneration and transactions

	2025	2024
	€	€
Fees	**1,500**	1,000
Remuneration	**117,460**	55,839
Pension contributions	**3,500**	-
	122,460	56,839

The following amounts are repayable to the director:

	2025	2024
	€	€
Brendan Dempsey	**2,447**	47

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 4 February 2026.