

**Song and Dance Ireland Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial period from 8 May 2024 (date of incorporation) to 30 June 2025**

# Song and Dance Ireland Limited

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# **Song and Dance Ireland Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial period from 8 May 2024 (date of incorporation) to 30 June 2025

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 period. Under that law, the directors have 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 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 period end date and of the profit or loss of the company for the financial period 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.

**Signed on behalf of the board**

**Carol O'Byrne**  
Director

**Jimmy O'Byrne**  
Director

**Date: 19 November 2025** \_\_\_\_\_

# Song and Dance Ireland Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	Jun 25 €
<b>Non-Current Assets</b>		
Property, plant and equipment	8	101,844
<b>Current Assets</b>		
Cash and cash equivalents		40,261
<b>Payables: amounts falling due within one year</b>	9	(61,833)
<b>Net Current Liabilities</b>		
		(21,572)
<b>Total Assets less Current Liabilities</b>		
		80,272
<b>Payables:</b>		
amounts falling due after more than one year	10	(71,070)
<b>Net Assets</b>		
		9,202
<b>Equity</b>		
Called up share capital presented as equity		100
Retained earnings		9,102
<b>Equity attributable to owners of the company</b>		
		9,202

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.

We as Directors of Song and Dance Ireland 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 period and of its profit or loss for such a financial period 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 19 November 2025 and signed on its behalf by:**

**Carol O'Byrne**  
Director

**Jimmy O'Byrne**  
Director

# Song and Dance Ireland Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 May 2024 (date of incorporation) to 30 June 2025

### 1. General Information

Song and Dance Ireland Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 763625. The registered office of the company is 27 College Street, Baldoyle, Dublin 13 which is also the principal place of business of the company. The company is engaged as a performing arts school and is based in Dublin. 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 period ended 30 June 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 period, 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.

#### Revenue

Revenue comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0% Straight line
Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	10%/12.5% 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.

#### 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.

## Song and Dance Ireland Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 May 2024 (date of incorporation) to 30 June 2025

### Trade and other payables

Trade and other payables 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 period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

### Ordinary share capital

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

### 3. Period of financial statements

The financial statements are for the 13-month 23 days period from 8 May 2024 (date of incorporation) to 30 June 2025.

### 4. Statement on previous periods

The company did not present financial statements for previous periods.

### 5. Operating profit

Jun 25  
€

#### Operating profit is stated after charging:

Depreciation of property, plant and equipment

5,467

### 6. Finance costs

Jun 25  
€

Interest

3,806

### 7. Employees

The average monthly number of employees, including directors, during the financial period was 7. .

Jun 25  
Number

Directors

4

Production

3

7

## Song and Dance Ireland Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 May 2024 (date of incorporation) to 30 June 2025

### 8. Property, plant and equipment

	Land and buildings freehold €	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 8 May 2024	-	81,259	32,093	25,085	138,437
Additions	84,035	-	17,085	-	101,120
At 30 June 2025	84,035	81,259	49,178	25,085	239,557
<b>Depreciation</b>					
At 8 May 2024	-	81,259	25,902	25,085	132,246
Charge for the financial period	-	-	5,467	-	5,467
At 30 June 2025	-	81,259	31,369	25,085	137,713
<b>Carrying amount</b>					
At 30 June 2025	<b>84,035</b>	<b>-</b>	<b>17,809</b>	<b>-</b>	<b>101,844</b>
At 7 May 2024	-	-	6,191	-	6,191

### 9. Payables

#### Amounts falling due within one year

Amounts owed to credit institutions	19,669
Trade payables	236
Taxation	513
Directors' current accounts (Note 13)	13,154
Other creditors	23,605
Accruals	4,656
	<b>61,833</b>

### 10. Payables

#### Amounts falling due after more than one year

Bank loan	71,070
<b>Loans</b>	
Repayable in one year or less, or on demand	19,669
Repayable between one and two years	17,664
Repayable between two and five years	52,992
Repayable in five years or more	414
	<b>90,739</b>

### 11. Income Statement

	Jun 25 €
At 8 May 2024	-
Profit for the financial period	9,102
At 30 June 2025	<b>9,102</b>

## Song and Dance Ireland Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 8 May 2024 (date of incorporation) to 30 June 2025

### 12. Capital commitments

The company had no material capital commitments at the financial period-ended 30 June 2025.

### 13. Directors' remuneration and transactions

Jun 25  
€

#### Directors' remuneration

Fees	51,300
Remuneration	50,400
	<u>101,700</u>

As permitted by the Companies Act 2014 the following interest free loans were made to the directors:

	Balance at 30/06/25 €	Advances €	Repayments €	Amounts waived in period €
Carol O'Byrne	(6,577)	46,035	(52,612)	-
Jimmy O'Byrne	(6,577)	41,960	(48,537)	-
Rachel O'Byrne	-	24,001	(24,001)	-
Lucy O'Byrne	-	25,100	(25,100)	-
	<u>(13,154)</u>	<u>137,096</u>	<u>(150,250)</u>	<u>-</u>

Value of the above arrangements with directors expressed as a percentage of the company's net assets;

	08/05/24	30/06/25
Carol O'Byrne	-%	(71.47)%
Jimmy O'Byrne	-%	(71.47)%

The following amounts are repayable to the directors:

	Jun 25 €
Carol O'Byrne	6,577
Jimmy O'Byrne	6,577
	<u>13,154</u>

### 14. Events After the End of the Reporting Period

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

### 15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 19 November 2025.

