

Company registration number: 430954

**Irish Town Productions Limited
Trading as Irish Town Productions Limited**

Unaudited abridged financial statements

for the financial period ended 28 February 2026

Irish Town Productions Limited

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Irish Town Productions Limited

Directors and other information

Directors	Conal Creedon Fiona O' Toole
Secretary	Conal Creedon
Company number	430954
Registered office	Irish Town Productions Limited 1, Devonshire Street North, Coburg Street, Cork
Business address	1, Devonshire Street North Coburg Street Cork
Accountants	Hyland Johnson Keane Library House 18, Dyke Parade, Mardyke Cork

Irish Town Productions Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.

Irish Town Productions Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of Irish Town Productions Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Irish Town Productions Limited for the financial period ended .

Respective responsibilities of directors and accountants

As described on page 2 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Irish Town Productions Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Hyland Johnson Keane
Registered Auditors & Accountants
Library House
18, Dyke Parade, Mardyke
Cork

31 March 2026

Irish Town Productions Limited

**Balance sheet
As at 28 February 2026**

	Note	€	€	€	€
Current assets					
Cash at bank and in hand		-		25,197	
		-		<u>25,197</u>	
Creditors: amounts falling due within one year					
	6	-		<u>(50,840)</u>	
Net current liabilities			-		<u>(25,643)</u>
Total assets less current liabilities			-		<u>(25,643)</u>
Net assets/(liabilities)			-		<u><u>(25,643)</u></u>
Capital and reserves					
Called up share capital presented as equity	7		2		2
Profit and loss account			(2)		<u>(25,645)</u>
Shareholders funds/(deficit)			-		<u><u>(25,643)</u></u>

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

We, as directors of Irish Town Productions Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

The notes on pages 6 to 9 form part of these abridged financial statements.

Irish Town Productions Limited

**Balance sheet (continued)
As at 28 February 2026**

These abridged financial statements were approved by the board of directors on 31 March 2026 and signed on behalf of the board by:

Conal Creedon
Director

Fiona O' Toole
Director

The notes on pages 6 to 9 form part of these abridged financial statements.

Irish Town Productions Limited

Notes to the abridged financial statements Financial period ended 28 February 2026

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Irish Town Productions Limited

Notes to the abridged financial statements (continued) Financial period ended 28 February 2026

Trade Debtors

Trade and other debtors including amounts owed to group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

2. Staff costs

There were no employees during the year apart from the directors.

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2026	2025
	€	€
Emoluments in respect of qualifying services	-	-

Irish Town Productions Limited

Notes to the abridged financial statements (continued)
Financial period ended 28 February 2026

4. Appropriations of profit and loss account

	€	€
At the start of the financial period	(25,645)	(25,530)
Profit/(loss) for the financial period	25,643	(115)
At the end of the financial period	<u>(2)</u>	<u>(25,645)</u>

5. Cash and cash equivalents

	€	€
Cash at bank and in hand	-	25,197
	<u>-</u>	<u>25,197</u>

6. Creditors: amounts falling due within one year

	€	€
Trade creditors	-	2,500
Other creditors including tax and social insurance	-	48,340
	<u>-</u>	<u>50,840</u>

7. Share capital

Issued, called up and fully paid

	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares shares of € 1.00 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

8. Directors transactions

During the financial period the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	€	€
At the start of the financial period	(48,340)	(55,177)
Advances made during the financial period	48,769	7,337
Amounts repaid during the financial period	(429)	(500)
At the end of the financial period	<u>-</u>	<u>(48,340)</u>

Irish Town Productions Limited

Notes to the abridged financial statements (continued) Financial period ended 28 February 2026

9. Related party transactions

There was no other related party transactions during the year.

10. Controlling party

The company is wholly owned by its directors. Both Directors have a 50% share in the company.

11. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

12. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 31 March 2026.