

**BABY BLUE PRODUCTIONS LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE PERIOD 1<sup>ST</sup> JANUARY 2025  
TO 31<sup>ST</sup> DECEMBER 2025**

## **BABY BLUE PRODUCTIONS LIMITED**

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## **BABY BLUE PRODUCTIONS LIMITED**

### **Company Information**

DIRECTOR	Miriam O Callaghan
SECRETARY	Jazwood Ltd 31 Grand Canal Street Upper Dublin 4.
BANK	Allied Irish Bank Stillorgan Co. Dublin.
COMPANY NUMBER	390989
REGISTERED OFFICE	45 Grosvenor Road Rathgar Dublin 6

## **BABY BLUE PRODUCTIONS LIMITED**

### **Report of the Directors**

The directors present their reports and financial statements for the period ended 31<sup>st</sup> December 2025

### **Statement of Director's responsibilities**

#### **General Responsibilities**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the company and of the result of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify those standards have been followed and note the effect and the reasons for any material departures from those standards;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Acts 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 of the financial statements**

In relation to the financial statements prepared for the period ended 31<sup>st</sup> December 2025

- (a) 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 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
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31<sup>st</sup> December 2025

### **Interest of Directors' and Secretary's interest in shares**

The names of the persons who were directors at any time during the year ended 31<sup>st</sup> December 2025.

Miriam O'Callaghan

The current directors and secretary of the company are set out on page 2. Miriam O'Callaghan, director, holds 100 shares in the company.

### **Directors**

Miriam O'Callaghan

Date: 16<sup>th</sup> March 2026

## **BABY BLUE PRODUCTIONS LIMITED**

<b>Balance Sheet as at</b>	<b>31-12-25</b>	<b>31-12-24</b>
	<b>€</b>	<b>€</b>
<b>Fixed Assets</b>	<u>176</u>	<u>206</u>
<b>Current Assets</b>		
Bank Balance	32,692	73,590
Debtors & Prepayments	22,284	21,100
	<u>54,976</u>	<u>94,690</u>
<b>Current Liabilities</b>	<u>82,202</u>	<u>107,108</u>
<b>Net Current Liabilities</b>	<u>(27,226)</u>	<u>(12,418)</u>
<b>Net Total Liabilities</b>	<u>(27,050)</u>	<u>(12,212)</u>
<b>Share Capital and Reserves</b>		
Share Capital	100	100
Accumulated Losses	(27,150)	(12,312)
<b>Equity Shareholders' Funds</b>	<u>(27,050)</u>	<u>(12,212)</u>

I, as director of Baby Blue Productions 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 year and to otherwise comply with the provisions of 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 s.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 company that qualifies for the micro companies regime and confirm that the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act.

Director

Miriam O'Callaghan

Date: 16<sup>th</sup> March 2026

## **BABY BLUE PRODUCTIONS LIMITED**

**Notes to the Financial Statements for the period ended 31<sup>st</sup> December 2025.**

### **Note 1: Accounting Policies**

The significant accounting policies adopted by the company are as follows:

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention.

Income represents total invoice value of services provided during the year excluding Value Added Tax

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

Depreciation on Fixed Assets is calculated annually at 12.5% of Cost. It is calculated to write off the assets from date of purchase over their estimated useful lives.

### **Note 2: Share Capital – Equity**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<u>Issued and fully paid</u>		
100 Ordinary shares of €1.00 each	<u>100</u>	<u>100</u>

### **Note 3: Directors and other interests**

The names of the persons who were directors at any time during the year ended 31<sup>st</sup> December 2025 are set out below:

Miriam O'Callaghan

The beneficial interests, including family interests, of the directors and secretary in office at 31<sup>st</sup> December 2025 in the €1.00 ordinary shares of the company were:

	Number
Miriam O'Callaghan	100

### **Note 4: Approval of financial statements**

The director approved the financial statements on 16<sup>th</sup> March 2026