

Company Number: 767803

**Helenium Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 15 July 2024 (date of incorporation) to 31 December  
2025**

# Helenium Limited

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**Helenium Limited**  
**DIRECTOR AND OTHER INFORMATION**

**Director** Lexi Alexander (Appointed 15 July 2024)

**Company Secretary** John McKeown (Appointed 15 July 2024)

**Company Number** 767803

**Registered Office and Business Address** Dromclough East  
School House  
Bantry  
CORK, P75 KC81, Ireland  
P75 KC81

**Accountants** MGI Ryan  
Chartered Accountants  
5 Clarinda Park North  
Dun Laoghaire  
Co Dublin

## **Helenium Limited**

# **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial period from 15 July 2024 (date of incorporation) to 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 period. 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 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 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 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they are 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 have made available to MGI Ryan, (Chartered Accountants), 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 period from 15 July 2024 (date of incorporation) to 31 December 2025."

# Helenium Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
<b>Current Assets</b>		
Debtors	7	100
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	<b>(13,122)</b>
		<hr/>
<b>Net Current Liabilities</b>		<b>(13,022)</b>
		<hr/>
<b>Total Assets less Current Liabilities</b>		<b>(13,022)</b>
		<hr/> <hr/>
<b>Capital and Reserves</b>		
Called up share capital presented as equity	10	100
Retained earnings		(13,122)
		<hr/>
<b>Equity attributable to owners of the company</b>		<b>(13,022)</b>
		<hr/> <hr/>

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 Helenium 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 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 26 February 2026 and signed on its behalf by:**

**Lexi Alexander**  
Director

# Helenium Limited

## RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Loss for the financial period	-	(13,122)	(13,122)
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 31 December 2025</b>	<b>100</b>	<b>(13,122)</b>	<b>(13,022)</b>

# Helenium Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 15 July 2024 (date of incorporation) to 31 December 2025

### 1. General Information

Helenium Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 767803. The registered office of the company is Dromclough East, School House, Bantry, CORK, P75 KC81, Ireland, P75 KC81 which is also the principal place of business of the company. The principal activity of the company is the development of movies and television shows. 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 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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.

#### Trade and other debtors

Trade and other debtors 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.

#### 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.

#### 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 Balance Sheet date.

#### Ordinary share capital

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

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by Helenium Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities).

### 4. Period of financial statements

The financial statements are for the 17 month 17 days period from 15 July 2024 (date of incorporation) to 31 December 2025.

## Helenium Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 15 July 2024 (date of incorporation) to 31 December 2025

### 5. Statement on previous periods

The company did not present financial statements for previous periods.

### 6. Employees

The average monthly number of employees, including director, during the financial period was 1, (Jul 24 - 0).

			Dec 25
			Number
	Employees		1
			<u>1</u>
<b>7. Debtors</b>			<b>Dec 25</b>
			<b>€</b>
	Called up share capital not paid		100
			<u>100</u>
<b>8. Creditors</b>			<b>Dec 25</b>
	<b>Amounts falling due within one year</b>		<b>€</b>
	Taxation		483
	Director's current account (Note 13)		11,017
	Accruals		1,622
			<u>13,122</u>
			<u>13,122</u>
<b>9. Taxation</b>			<b>Dec 25</b>
			<b>€</b>
	<b>Creditors:</b>		
	PAYE		483
			<u>483</u>
<b>10. Share capital</b>			<b>Dec 25</b>
			<b>€</b>
	<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>
	<b>Issued share capital</b>		
	'A' Ordinary Share Class 1	100	€1.00 each
			<u>100</u>
			<u>100</u>
	The director's and the secretary's interests in the shares of the company are as follows:-		
			<b>Number Held</b>
	<b>Name</b>	<b>Class of Shares</b>	<b>At</b>
			<b>31/12/25</b>
	Lexi Alexander	'A' Ordinary Share Class 1	100
			<u>100</u>
<b>11. Income Statement</b>			<b>Dec 25</b>
			<b>€</b>
	At 15 July 2024		-
	Loss for the financial period		(13,122)
			<u>(13,122)</u>
	At 31 December 2025		<u>(13,122)</u>

**Helenium Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 15 July 2024 (date of incorporation) to 31 December 2025

**12. Capital commitments**

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

**13. Director's remuneration and transactions**

**Dec 25**  
€

Remuneration

**11,500**

The following amounts are repayable to the director:

**Dec 25**  
€

Lexi Alexander

**11,017**

**14. Post-Balance Sheet Events**

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 on 26 February 2026.