

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> JANUARY 2026**

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**YEAR ENDED 31<sup>ST</sup> JANUARY 2026**

<b>CONTENTS</b>	<b>PAGE</b>
Directors & Other Information	2
Directors Responsibilities Statement	3
Extract from Directors Report	4
Abridged Balance Sheet	5
Accounting Policies	6/8
Notes to the Financial Statements	9/11

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**DIRECTORS AND OTHER INFORMATION**

**Directors** : Brian Cullen  
Caroline Cullen

**Secretary** : Brian Cullen

**Company Number** : 643614

**Registered Office** : Apt 162  
Parklands  
Northwood  
Santry  
Dublin 9

**Accountant** : Plunkett & Co  
1 Hillview Lawn,  
Off Pottery Road  
Dun Laoghaire  
Co. Dublin

## **BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

### **STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED 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 year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those 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 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
- 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 and enable the financial statements to be audited. 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.

In relation to the financial statements:-

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 and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The Directors confirm that they have made available to Plunkett & Co, the company's accounting records and provided all the information necessary for the compilation of the financial statements. The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31<sup>st</sup> January 2026.

On behalf of the board

**Brian Cullen**  
Director

**Caroline Cullen**  
Director

**Date: 24<sup>th</sup> February 2026**

**3**

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**Extract from the Director's Report**

**Director's & Secretary's interests**

Details of directors' shareholdings, transactions and related interests are set out in Note 7 to the financial statements.

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED****BALANCE SHEET AS AT 31ST JANUARY 2026**

	Note	2026 €	2025 €
<b>Fixed Assets</b>			
Tangible Assets	2	---	---
		-----	-----
		---	---
<b>Current Assets</b>			
Debtors and Prepayments	3	---	---
Cash at Bank and in Hand		---	18,485
		-----	-----
		---	18,485
		-----	-----
<b>Current Liabilities</b>			
Creditors (Amounts falling due with 1 Year)	4	---	(4,494)
		-----	-----
Net Current Assets		---	13,991
		-----	-----
Total Assets Less Current Liabilities		---	13,991
		-----	-----
Creditors (Amounts falling due after 12 Months)		---	---
		-----	-----
Net Assets		---	13,991
		=====	=====
<b>Capital &amp; Reserves</b>			
Equity Share Capital	6	100	100
Profit & Loss Account		(100)	13,891
		-----	-----
Total Shareholders Funds - All Equity		---	13,991
		=====	=====

We as Directors state that:-

- the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with.
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section been served on the company, and
- we acknowledge the obligations of the company, under the Companies Act 2014, to keep adequate accounting records and prepare statutory 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 other wise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.

We the Directors of Brian Cullen I.S.P. Limited state that - The company has relied on the specific exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a company that qualifies for the small companies regime and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

The financial statements were approved by the Board of Directors on 24th February 2026 and authorised for issue on 24th February 2026. They were signed on its behalf by

**Directors:**

\_\_\_\_\_  
**Brian Cullen**  
Date: 24th February 2026

\_\_\_\_\_  
**Caroline Cullen**

# **BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2026**

#### **1. ACCOUNTING POLICIES**

Brian Cullen International Sports Productions Limited is primarily engaged as a broadcast production company to clients from its registered office in Apt 162, Parklands, Northwood, Santry, Dublin 9. The company is a limited liability company incorporated and domiciled in Ireland and is also tax resident in Ireland, company registration number 643614. The company ceased trading on the 30<sup>th</sup> January 2026.

These financial statements are prepared by Brian Cullen International Sports Productions 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" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

#### **1.1 BASIS OF ACCOUNTING**

The financial statements have been prepared on the going concern basis under the historical cost convention and are in accordance with financial reporting standards of the Accounting Standards Board. The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

##### **Revenue Recognition**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of discounts and rebates.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

##### **Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

##### *Current tax*

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

# **BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2026**

#### **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.

#### **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 Balance Sheet.

#### **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.

#### **Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

# **BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2026**

#### **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.

#### **Employee Benefits**

The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

##### *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.

#### **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.

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JANUARY 2026**

**Note 2. Tangible Assets**

	<b>Equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
Balance 1st February 2025	---	---
Additions	---	---
Disposals	---	---
	-----	-----
Balance 31st January 2026	---	---
	-----	-----
<b>Depreciation</b>		
Balance 1st February 2025	---	---
Charge for Year	---	---
Relating to Disposal	---	---
	-----	-----
Balance 31st January 2026	---	---
	-----	-----
Net Book Value 31st January 2026	---	---
	=====	=====

**In respect of the Previous Year**

	<b>Equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
Balance 1st February 2024	---	---
Additions	---	---
Disposals	---	---
	-----	-----
Balance 31st January 2025	---	---
	-----	-----
<b>Depreciation</b>		
Balance 1st February 2024	---	---
Charge for Year	---	---
Relating to Disposal	---	---
	-----	-----
Balance 31st January 2025	---	---
	-----	-----
Net Book Value 31st January 2025	---	---
	=====	=====

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JANUARY 2026**

	2026	2025
	€	€
<b><u>Note 3. Debtors and Prepayments</u></b>		
Trade Debtors	---	---
Other Debtors	---	---
Prepayments & Accrued Income	---	---
	-----	-----
	---	---
	=====	=====

	2026	2025
	€	€
<b><u>Note 4. Creditors (Amounts falling due within one year)</u></b>		
Trade Creditors	---	---
Accrued Expenses	---	4,494
Directors Loan	---	---
Taxes & Social Security	---	---
Corporation Tax	---	---
	-----	-----
	---	4,494
	=====	=====

**Note 5. Staff Numbers and Costs**

The average number of persons employed (including Executive Directors) during the year was as follows:-	2026	2025
	1	1
	=====	=====

**Note 6. Equity Share Capital**

**Issued**

100 Ordinary Shares of €1 each	100	100
	=====	=====

**BRIAN CULLEN INTERNATIONAL SPORTS PRODUCTIONS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JANUARY 2026**

	2026	2025
	€	€
<b><u>Note 7. Directors and Their Interests</u></b>		
<b>Directors Shareholdings</b>		
Brian Cullen	100	100
Caroline Cullen	---	---
	-----	-----
	100	100
	-----	-----

**Directors Remuneration & Transactions**

Salary During Period & Connected Parties	(3,694)	18,002
Directors Pension	17,394	---
	-----	-----
	13,700	18,002
	=====	=====

	2026	2025
	€	€
<b>Directors Loans</b>		
Brian Cullen		
Opening Balance	---	---
Movement During Year	---	---
	-----	-----
Closing Balance	---	---
	-----	-----

Amounts owed to directors are unsecured, interest free and repayable on demand.

	2026	2025
	€	€
<b><u>Note 8. Movement on Profit &amp; Loss Reserves</u></b>		
Balance at 1st February 2025	13,891	14,663
(Loss) for year	(13,991)	(772)
	-----	-----
Balance at 31st January 2026	(100)	13,891
	=====	=====

**Note 9. Capital Commitments**

There were no capital commitments as at 31st January 2025.

**Note 10. Ultimate Controlling Party**

The ultimate controlling shareholder of the company is Brian Cullen.