

Registration No. 588061 (Republic of Ireland)

**ONSCREEN EXTRAS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

ONSCREEN EXTRAS LIMITED

COMPANY INFORMATION

Directors

Mary Fox
Martin Thornton

Secretary

Martin Thornton

Company number

588061 (Republic of Ireland)
Private company limited by shares

Registered office

176 Palace Fields
Tuam
Co. Galway

Bankers

Bank of Ireland
Eyre Square
Galway

Accountants

Michèle Foley
18 Gort na Bro
Millers Lane
Rahoon
Galway

ONSCREEN EXTRASLIMITED
STATEMENT OF FINACIAL POSITION
AS AT 30 JUNE 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		-	-
Creditors: amounts falling due within one year	2	<u>(3,313)</u>	<u>(2,928)</u>
Net Current liabilities		<u>(3,313)</u>	<u>(2,928)</u>
Total Assets less Current Liabilities		<u><u>(3,313)</u></u>	<u><u>(2,928)</u></u>
Capital & Reserves			
Called up share capital presented as equity		100	100
Retained earnings	4	<u>(3,413)</u>	<u>(3,028)</u>
Shareholders' deficit		<u><u>(3,313)</u></u>	<u><u>(2,928)</u></u>

We, as directors of Onscreen Extras Limited, state that:

These financial statements have been prepared in accordance with the micro companies regime.

- (a) the company is availing itself of the exemption provided for 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) We acknowledge the company's obligations under the Companies Act 2014 to:
 - i. keep adequate accounting records and,
 - ii. to 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
 - iii. 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) These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies' regime and in accordance with the Financial Reporting Statement 105 "The Financial Statement Reporting Standard applicable to Micro entities regime".

The financial statement were approved by the board of Directors on the 16 March 2026 and authorised for issue on the 16 March 2026.

Signed on behalf of the board:

Mary Fox
Director

Martin Thornton
Secretary

16 March 2026

ONSCREEN EXTRASLIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

The Company's registered office is 176 Palace Fields, Tuam, County Galway. The company is a limited liability company incorporated in the republic of Ireland and its company registration number is 588061.

Basis of Preparation

The financial statements are prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and promulgated by the Association of Chartered Certified accountants including "The Financial Reporting Standard applicable to Micro-Entities regime – FRS 105, the Companies Act 2014 Ireland and Irish statute comprising the Companies Act 2014.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Currency

Functional Currency: Items included in the financial statements are measured using the currency of the primary economic environment in which the company operates (the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Turnover

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

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest or the cash price for the goods or services where material and recognised as other income on a straight-line basis over the terms of the agreement.

Turnover 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 methods based on the actual service performed as a percentage of the total services to be provided.

Taxation

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.

Current taxation assets or liabilities have not been discounted

Deferred tax is not recognised

Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowing in current liabilities on the balance sheet.

ONSCREEN EXTRASLIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Creditors and accruals

Creditor and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals are recognised initially at transaction price (including transaction costs).

Creditors: Amounts falling due within one year:

	2025	2024
	€	€
Director's current account	2,928	2,543
Accruals	385	385
	<u>3,313</u>	<u>2,928</u>

3. Share Capital

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

4. Movement in the Profit and loss reserves:

	2025	2024
	€	€
Profit and loss reserves brought forward at 1 July	(3,028)	(2,643)
Loss for the financial year	(385)	(385)
Profit and loss reserve at 30 June	<u>(3,413)</u>	<u>(3,028)</u>

5. Post Balance Sheet Events

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