

**Freeze Productions Ltd**

**Company CRO No. 513184**

**Freeze Productions Ltd**

**Abridged Financial Statements**

**For the Period Ended**

**31st May 2025**

# Freeze Productions Ltd

## Table of Contents

	<b>Page No.</b>
Directors & Other Information	<b>3</b>
Directors' Report	<b>4</b>
Balance Sheet	<b>5</b>
Accounting Policies	<b>6</b>
Notes to the Financial Statements	<b>7</b>

**Freeze Productions Ltd**

**Directors & Other Information**

**DIRECTORS**

Fiachra Vaughan  
Martin Kerin

**SECRETARY**

Fiachra Vaughan

**REGISTERED OFFICE**

15 Cluain Liagard  
Ennis Rd  
Miltown Malbay  
Co. Clare

**BANKERS**

Bank of Ireland  
The Square  
Miltown Malbay  
Co. Clare

Report of the Directors - Continued

STATEMENT OF DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company for that period. 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;

~ 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 to enable them to ensure that the financial statements comply with the Companies Acts 2014.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 5 to 10:

(a) The directors approve these financial statements and confirm that they are responsible for them, including selecting appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them.

(b) The directors confirm that they have made available all of the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.

(c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions for the company for the year ending 31st May 2025.

DIRECTORS

Fiachra Vaughan

\_\_\_\_\_

Date: 03/12/2025

Martin Kerin

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Date: 03/12/2025

**Freeze Productions Ltd**

**Balance Sheet as at 31st May**

		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>€</b>	<b>€</b>
<b>Fixed Assets</b>		-	-
<b>Current Assets</b>		<hr/>	<hr/>
Bank & Cash	(5)	86	86
Total Current Assets		<hr/>	<hr/>
		86	86
<b>Creditors</b>			
<b>(Amounts falling due within one year)</b>	<b>(6)</b>	200	200
		<hr/>	<hr/>
<b>Net Current Assets</b>		(115)	(115)
<b>Total Assets Less Current Liabilities</b>		(115)	(115)
		<hr/>	<hr/>
<b>Total Net Assets</b>		<b>(115)</b>	<b>(115)</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Financed By:</b>			
Called up Share Capital	(7)	4	4
Profit & Loss Reserves		(119)	(119)
		<hr/>	<hr/>
		<b>(115)</b>	<b>(115)</b>
		<hr/> <hr/>	<hr/> <hr/>

We, as directors of Freeze 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 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) of the Companies Act 2014

(d) 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 year and of its profit or loss for such a year 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; We have done so on the ground 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.

**On behalf of the board**

**Fiachra Vaughan**

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**Director**

**Date:**

**03/12/2025**

**Martin Kerin**

\_\_\_\_\_

**Director**

**Date:**

**03/12/2025**

# Freeze Productions Ltd

## Accounting Policies

### BASIS OF ACCOUNTING

The financial statements, which have been prepared under the historical cost convention, relate solely to the company.

### TURNOVER

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

### TANGIBLE FIXED ASSETS

Tangible fixed Assets when applicable are stated at cost or at valuation, less accumulated depreciation. The Charge for depreciation is calculated to write off the cost or valuation of fixed assets over their expected useful lives.

The rates of depreciation are as follows:

Plant & Equipment	12.5 % Straight Line
Motor Vehicle	12.5 % Straight Line
Furniture & Fittings	12.5% Straight Line

### DIVIDENDS

Dividends to the company's members are recognised as a liability of the company when approved by the company's shareholders at the annual general meeting.

**Freeze Productions Ltd**

**Notes on and forming part of the foregoing Financial Statements**

	<b>2025</b>	<b>2024</b>
	€	€
<b>5. Cash in hand and at Bank</b>		
Cash & Bank	<u>86</u>	<u>86</u>
	<u>86</u>	<u>86</u>

**6. Creditors falling due within one year**

Trade Creditors	-	-
Directors Loan	200	200
Paye/Prsi Due	-	-
Corporation Tax	-	-
	<u>200</u>	<u>200</u>

**7. Called Up Share Capital**

Ordinary Shares of €1	€	€
Authorised	1,000,000	1,000,000
Issued & Fully Paid	1	1

**8. The directors' and secretary's interest in the shares of the company are as follows:-**

Name	Class	Number held at 31/05/2025	Number held at 31/05/2024
Fiachra Vaughan	€ 1 Ordinary	3	3
Martin Kerin	€ 1 Ordinary	1	1

**9. Approval of Financial Statements**

The financial statements were approved and authorised for issue by the board of directors on 3rd December 2025.