

**CIRCUS 250 Productions Company Limited By Guarantee**

**Abridged Unaudited Financial Statements**

**for the financial year ended 31 December 2025**

# **CIRCUS 250 Productions Company Limited By Guarantee**

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## **CIRCUS 250 Productions Company Limited By Guarantee DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Deborah Birkett River Toolis
<b>Company Number</b>	711318
<b>Registered Office</b>	Well Haggard, Dookinella Keel Achill Island Mayo F28T635 Ireland
<b>Business Address</b>	Well Haggard , Dookinella, Keel Achill Island Mayo F28T635 Ireland
<b>Accountants</b>	Moran Accountants Ltd, Chartered Management Accountants Unit 3 The Mall Mews, Rock Square, Castlebar Mayo F23vw63 Ireland

# **CIRCUS 250 Productions Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

## **"General responsibilities**

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 that law, the directors have 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" issued by the Financial Reporting Council. 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 at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 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 surplus or deficit 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. 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 on unaudited financial statements**

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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 judgements 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 Moran Accountants Ltd., (Chartered Management Accountants), all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 December 2025."

## **Signed on behalf of the board**

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**Deborah Birkett**  
Director

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**River Toolis**  
Director

**21 January 2026**

# CIRCUS 250 Productions Company Limited By Guarantee

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors		(20,788)	5,840
Cash and cash equivalents		48,741	12,461
		<u>27,953</u>	<u>18,301</u>
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	<b>(6,847)</b>	<b>(4,655)</b>
<b>Net Current Assets</b>		<b>21,106</b>	<b>13,646</b>
<b>Total Assets less Current Liabilities</b>		<b>21,106</b>	<b>13,646</b>
<b>Reserves</b>			
Income and expenditure account		21,106	13,646
<b>Equity attributable to owners of the company</b>		<b>21,106</b>	<b>13,646</b>

We as Directors of CIRCUS 250 Productions Company Limited By Guarantee, 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 members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 financial 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 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.

**Approved by the board on 21 January 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Deborah Birkett**  
**Director**

\_\_\_\_\_  
**River Toolis**  
**Director**

# CIRCUS 250 Productions Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

CIRCUS 250 Productions Company Limited By Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 711318. The registered office of the company is Well Haggard,, Dookinella, Keel, Achill Island, Mayo, F28T635, Ireland. The Provision of community based entertainment 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 year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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" issued by the Financial Reporting Council.

#### Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

# CIRCUS 250 Productions Company Limited By Guarantee

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

### Research and development

Research expenditure is written off to the Income and Expenditure Account in the financial year in which it is incurred.

### 3. Adoption of FRS 102

This is the first set of financial statements prepared by CIRCUS 250 Productions Company Limited By Guarantee 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"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2016.

<b>4. Operating surplus</b>	<b>2025</b>	2024
	€	€
<b>Operating surplus is stated after charging:</b>		
Research and development		
- expenditure in current financial year	<b>362</b>	-
	<u>          </u>	<u>          </u>
<b>5. Creditors</b>	<b>2025</b>	2024
	€	€
<b>Included in creditors:</b>		
<b>Amounts falling due within one year</b>		
Taxation (Note 6)	<b>1,066</b>	1,949
	<u>          </u>	<u>          </u>
<b>6. Taxation</b>	<b>2025</b>	2024
	€	€
<b>Creditors:</b>		
Corporation tax	<b>1,066</b>	1,949
	<u>          </u>	<u>          </u>

### 7. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

### 8. Income Statement

	<b>2025</b>	2024
	€	€
At 1 January 2025	<b>13,646</b>	-
Surplus for the financial year	<b>7,460</b>	13,646
	<u>          </u>	<u>          </u>
At 31 December 2025	<b>21,106</b>	13,646
	<u>          </u>	<u>          </u>

### 9. Post-Balance Sheet Events

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

**CIRCUS 250 Productions Company Limited By Guarantee**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**10. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 21 January 2026.

**CIRCUS 250 Productions Company Limited By Guarantee**  
**EXTRACT FROM DIRECTORS' REPORT**

for the financial year ended 31 December 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

As the company is Limited by Guarantee the company does not have have a share capital