

Gaiety Investment 57 Limited

Abridged financial statements

Year ended 31 December 2024

Registered number: 447216

Gaiety Investment 57 Limited

Abridged financial statements

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Gaiety Investment 57 Limited

Directors and other information

Directors	Denis Desmond Caroline Downey Desmond Orla Farquharson Alan Simms
Secretary	Denis Desmond
Registered office	7 Park Road Dun Laoghaire Dublin A96 KP71
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
Bankers	Bank of Ireland 6 O'Connell Street Lower Dublin 2
Solicitors	Arthur Cox Earlsfort Centre Earlsfort Terrace Dublin 2
Company registered number	447216



KPMG

Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

Independent auditor's special report to the directors of Gaiety Investment 57 Limited pursuant to Section 356 of the Companies Act 2014

We have examined the abridged financial statements for the year ended 31 December 2024 on pages 6 to 16.

Our opinion is unmodified

In our opinion the directors are entitled under Section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of Section 353 of that Act (exemptions available to entities qualifying for the small companies regime and the micro companies regime).

Other information required by the Companies Act 2014

On 26 January 2026 we reported, as auditor of Gaiety Investment 57 Limited, to the members on the company's financial statements for the year ended 31 December 2024 to be laid before its Annual General Meeting and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Gaiety Investment 57 Limited ("the company") for the year ended 31 December 2024 set out on pages 8 to 19, which comprise the profit and loss account and other comprehensive income, the balance sheet, the statement of changes in equity and related notes, including the summary of significant accounting policies set out in note 1.

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its result for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Independent auditor's special report to the directors of Gaiety Investment 57 Limited pursuant to Section 356 of the Companies Act 2014 *(continued)*

Report on the audit of the financial statements *(continued)*

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

Our opinions on other matters prescribed by the Companies Act 2014 are unmodified

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.



Independent auditor's special report to the directors of Gaiety Investment 57 Limited pursuant to Section 356 of the Companies Act 2014 *(continued)*

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 4, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed."

Basis of opinion, responsibilities and restrictions on use

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

It is the directors' responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under Section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to Section 353 of that Act and to report our opinion to you.



Independent auditor's special report to the directors of Gaiety Investment 57
Limited pursuant to Section 356 of the Companies Act 2014 *(continued)*

Basis of opinion, responsibilities and restrictions on use *(continued)*

This report is made solely to the company's directors as a body, in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under Section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

26 January 2026

Ross McQueirns
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

Gaiety Investment 57 Limited

Balance sheet

as at 31 December 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	6	2,779,332	2,893,666
Current assets			
Stocks	7	62,935	48,585
Debtors	8	337,643	466,911
Cash at bank and in hand	9	425,967	94,348
		<hr/>	<hr/>
		826,545	609,844
Creditors: amounts falling due within one year	10	(2,608,088)	(2,337,384)
		<hr/>	<hr/>
Net current liabilities		(1,781,543)	(1,727,540)
		<hr/>	<hr/>
Total assets less current liabilities		997,789	1,166,126
Creditors: amounts falling due after more than one year	11	(120,900)	(109,463)
		<hr/>	<hr/>
Net assets		876,889	1,056,663
		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital		200	200
Capital redemption reserve	14	673,101	673,101
Profit and loss account	14	203,588	383,362
		<hr/>	<hr/>
Shareholders' funds		876,889	1,056,663
		<hr/> <hr/>	<hr/> <hr/>

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

We, as directors of Gaiety Investment 57 Limited, state that:

The company has relied on the specified exemption contained in Section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the board



Denis Desmond
Director



Caroline Downey Desmond
Director

26 January 2026

Gaiety Investment 57 Limited

Notes

to the abridged financial statements

1 Accounting policies

Gaiety Investment 57 Limited (“the company”) is a private company limited by shares incorporated and domiciled in the Republic of Ireland. Its registered address is 7 Park Road, Dun Laoghaire, Co. Dublin and the registered number is 447216.

These financial statements have been prepared in accordance with the provisions of Section 1A *Small Entities* of Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and Irish statute comprising of the Companies Act 2014. There have been no material departures from the Standards. The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest euro.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements. Judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in note 2.

Measurement convention

The financial statements are prepared on the historical cost basis except that the following assets and liabilities are stated at their fair value. The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement or its related notes.

Foreign currency

Transactions in foreign currencies are translated to the company’s functional currency at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling at that date. Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are retranslated to the functional currency at foreign exchange rates ruling at the dates the fair value was determined. Foreign exchange differences arising on translation are recognised in the profit and loss account.

Basic financial instruments

Trade and other debtors/creditors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs. Trade and other creditors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Interest-bearing borrowings classified as basic financial instruments

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost using the effective interest method, less any impairment losses.

Gaiety Investment 57 Limited

Notes *(continued)*

1 Accounting policies *(continued)*

Basic financial instruments *(continued)*

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits. Bank overdrafts that are repayable on demand and form part of the company's cash management are included as a component of cash and cash equivalents for the purpose only of the cash flow statement.

Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation and accumulated impairment losses. Leases in which the company assumes substantially all the risks and rewards of ownership of the leased asset are classified as finance leases. All other leases are classified as operating leases. Depreciation is charged to the profit and loss account on a straight-line basis over the estimated useful lives of each part of an item of tangible fixed assets. The estimated useful lives are as follows:

- Freehold property 4% straight line
- Equipment 15% straight line
- Fixtures and fittings 15% straight line
- Office equipment 15% straight line

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date in the pattern by which the company expects to consume an asset's future economic benefits.

Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

Impairment excluding deferred tax assets

Financial assets (including trade and other debtors)

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. For financial instruments measured at cost less impairment an impairment is calculated as the difference between its carrying amount and the best estimate of the amount that the company would receive for the asset if it were to be sold at the reporting date. Interest on the impaired asset continues to be recognised through the unwinding of the discount. Impairment losses are recognised in profit or loss. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

Gaiety Investment 57 Limited

Notes *(continued)*

1 **Accounting policies** *(continued)*

Employee benefits

Defined contribution plans and other long term employee benefits

A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

Provisions

A provision is recognised in the balance sheet when the company has a present legal or constructive obligation as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date. Where the company enters into financial guarantee contracts to guarantee the indebtedness of other companies within its group, the company treats the guarantee contract as a contingent liability until such time as it becomes probable that the company will be required to make a payment under the guarantee.

Turnover

The company has a number of sources of revenue which includes ticket sales, bar sales, door sales, cloakroom income, venue hire and sponsorship. The revenue shown in the financial statements represents amounts earned during the year excluding Value Added Tax.

Bar sales, door sales and cloakroom income is recognised at the point of sale. Ticket sales, venue hire and sponsorship is recognised when the event takes place.

Expenses

Operating lease

Payments (excluding costs for services and insurance) made under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease unless the payments to the lessor are structured to increase in line with expected general inflation; in which case the payments related to the structured increases are recognised as incurred. Lease incentives received are recognised in profit and loss over the term of the lease as an integral part of the total lease expense.

Interest receivable and interest payable

Interest receivable and similar income include interest receivable on funds invested and net foreign exchange gains. Interest payable and similar charges include interest payable, notional interest recognised in profit or loss using the effective interest method, unwinding of the discount on provisions, and net foreign exchange losses that are recognised in the profit and loss account.

Interest income and interest payable are recognised in profit or loss as they accrue, using the effective interest rate method. Dividend income is recognised in the profit and loss account on the date the company's right to receive payments is established. Foreign currency gains and losses are reported on a net basis.

Gaiety Investment 57 Limited

Notes *(continued)*

1 **Accounting policies** *(continued)*

Taxation

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided on timing differences which arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements. The following timing differences are not provided for: differences between accumulated depreciation and tax allowances for the cost of a fixed asset if and when all conditions for retaining the tax allowances have been met. Deferred tax is not recognised on permanent differences arising because certain types of income or expense are non-taxable or are disallowable for tax or because certain tax charges or allowances are greater or smaller than the corresponding income or expense.

Deferred tax is provided in respect of the additional tax that will be paid or avoided on differences between the amount at which an asset or liability is recognised in a business combination and the corresponding amount that can be deducted or assessed for tax.

Deferred tax is measured at the tax rate that is expected to apply to the reversal of the related difference, using tax rates enacted or substantively enacted at the balance sheet date. Deferred tax balances are not discounted.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Exceptional items

Exceptional items are transactions that fall within the ordinary activities of the company but are presented separately due to their size or incidence.

Reserves

Movement on reserves comprises the result for the year.

2 **Accounting estimates and judgements**

In the application of the company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Gaiety Investment 57 Limited

Notes (continued)

2 Accounting estimates and judgements (continued)

Key source of estimation uncertainty

Going concern

As explained in the directors' report on page 2, at the year end the company has disclosed net current liabilities of €1.8m (2023: €1.7m). The company has received confirmation from shareholders that they will continue to financially support the company should the need arise.

In preparing the financial statements the directors consider it appropriate to continue to use the going concern assumption, which assumes the company will have sufficient resources to enable it to meet its liabilities as they fall due, including adequate financial support. The company's forecasts and projections, taking account the significant decrease in trading activities post year end, and the availability of shareholder support show that the company should have adequate resources to continue in operational existence for the foreseeable future.

Allowances for impairment of trade receivables

Allowance is made for specific and groups of accounts, where objective evidence of impairment exists. The company evaluates the amount of allowance for impairment based on available facts and circumstances affecting the collectability of the accounts, including, but not limited to, the length of the company's relationship with the customers, the customers' current credit status, average age of accounts, collection experience and historical loss experience.

3 Profit on ordinary activities before taxation	2024 €	2023 €
The profit before tax is stated after charging:		
Directors' remuneration	-	-
Depreciation of tangible fixed assets	149,146	154,540
Other operating lease rentals	-	-
	<hr/> <hr/>	<hr/> <hr/>

4 Employees

The average monthly number of employees, including the directors, during the year was 76 (2023: 71).

5 Interest payable and similar charges	2024 €	2023 €
Bank interest payable	69,933	79,136
	<hr/> <hr/>	<hr/> <hr/>
	69,933	79,136

Gaiety Investment 57 Limited

Notes (continued)

6 Tangible fixed assets	Freehold property €	Equipment €	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation					
At 1 January 2024	3,592,484	366,258	288,164	1,100	4,248,006
Additions	-	14,278	20,534	-	34,812
At 31 December 2024	3,592,484	380,536	308,698	1,100	4,282,818
Depreciation					
At 1 January 2024	737,000	360,814	255,687	839	1,354,340
Charge for the year	134,000	5,277	9,704	165	149,146
At 31 December 2024	871,000	366,091	265,391	1,004	1,503,486
Net book value					
At 31 December 2024	2,721,484	14,445	43,307	96	2,779,332
At 31 December 2023	2,855,484	5,444	32,477	261	2,893,666

7 Stocks	2024 €	2023 €
Finished goods and goods for resale	62,935	48,585

There was no material difference between the carrying amount and the replacement cost of stocks.

8 Debtors	2024 €	2023 €
Trade debtors	49,030	6,486
Prepayments	166,114	340,019
Corporation tax	121,793	119,700
Deferred taxation (note 13)	706	706
	337,643	466,911

Trade debtors have been reviewed by the directors for indications of impairment. The directors believe that no bad debt provision needs to be recognised.

Amounts due from related parties are interest free, unsecured and repayable on demand.

Gaiety Investment 57 Limited

Notes (continued)

9 Cash and cash equivalents	2024	2023
	€	€
Cash at bank and in hand	425,967	94,348
	<u> </u>	<u> </u>
10 Creditors: amounts falling due within one year	2024	2023
	€	€
Trade creditors	560,522	214,345
Amounts owed to related parties (see note 15)	51,980	-
Taxation and social security	122,924	87,090
Accruals	218,972	137,342
Bank loans less than 1 year	1,653,690	1,898,607
	<u> </u>	<u> </u>
	2,608,088	2,337,384
	<u> </u>	<u> </u>

Amounts due to related parties are interest free, unsecured and repayable on demand.

	2024	2023
	€	€
<i>Taxation and social security:</i>		
Corporation tax	-	-
PAYE/NI control	16,420	12,861
VAT control	106,504	74,229
	<u> </u>	<u> </u>
	122,924	87,090
	<u> </u>	<u> </u>
11 Creditors: amounts falling due after more than one year	2024	2023
	€	€
Bank loans greater than one year	-	-
Other loans greater than one year	120,900	109,463
	<u> </u>	<u> </u>
	120,900	109,463
	<u> </u>	<u> </u>

The bank holds the following securities:

- A charge on uncalled share capital of the company.
- A charge over registration of an instrument as a bill of sale.
- A charge over the book debts of the company.
- A guarantee letter of €100,000.

The directors' have a personal guarantee for the loan given to the company by Irish Distillers Limited which amounts to €150,000.

Gaiety Investment 57 Limited

Notes (continued)

12 Interest-bearing loans and borrowings

This note provides information about the contractual terms of the group's holding company's interest-bearing loans and borrowings, which are measured at amortised cost.

Group	2024 €	2023 €
Creditors: amounts falling due within one year		
Bank loan	1,653,690	1,898,607
Creditors: amounts falling due after more than one year		
Bank loan	-	-

Terms and debt repayment schedule

	Currency	Nominal interest rate	Year of maturity	Repayment schedule	2024 €	2023 €
Bank of Ireland	Euro	3.08%	2025	Monthly	1,653,690	1,898,607

13 Deferred taxation

	Deferred tax €
At 1 January 2024	706
Charged to the profit or loss	-
At 31 December 2024	706

The deferred tax asset is made up as follows:

	2024 €	2023 €
Origination and reversal of timing differences	706	706

14 Reserves

Capital redemption reserve

Other reserves are the capital redemption reserve which comprises other reserves of funds to replenish the capital where the company has bought back or redeemed some of their shares.

Profit and loss account

The profit and loss account includes all current and prior year retained profits and losses.

Gaiety Investment 57 Limited

Notes (continued)

15 Related party transactions

As permitted by the Companies Act 2014 the group had transactions with related parties. The below related parties are related by virtue of common directors.

Included in amounts owed to related undertakings (note 10):

	2024	2023
	€	€
Gaiety Investments Unlimited Company	-	-
The Limelight Belfast Limited	-	-
SD Events	51,980	-
	<hr/>	<hr/>
	51,980	-
	<hr/> <hr/>	<hr/> <hr/>

16 Controlling party

The company is under the joint control of Gaiety Investments and SD Productions Belfast Limited. Gaiety Investments is an unlimited company incorporated in the Republic of Ireland with a registered office at 7 Park Road, Dun Laoghaire, Co. Dublin. SD Productions Belfast Limited is incorporated in the United Kingdom with a registered office at 17 Clarendon Road, Clarendon Dock, Belfast, BT1 3BG.

17 Post balance sheet events

There have been no post balance sheet events which require disclosure in the financial statements.

18 Approval of financial statements

The board of directors approved these financial statements for issue on 26 January 2026.