

SUPERB ENTERTAINMENT LIMITED
THE DIAMOND
BELTURBET
COUNTY CAVAN

ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2025

SUPERB ENTERTAINMENT LIMITED

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SUPERB ENTERTAINMENT LIMITED

DIRECTORS AND COMPANY INFORMATION

DIRECTOR Eamon Fitzpatrick

SECRETARY Ann Fitzpatrick

COMPANY NUMBER 766338

DATE OF INCORPORATION 20th June 2024

REGISTERED OFFICE The Diamond
Belturbet
County Cavan

ACCOUNTANTS Anton Martin Limited
T/A O'Connor Martin & Company
Blackthorn Business Park
Coes Road
Dundalk
County Louth

BUSINESS ADDRESS The Diamond
Belturbet
County Cavan

BANKERS Bank of Ireland
John Street
Kells
County Cavan

SOLICITORS Catherine Allison & Co.
6 Roden Place
Townparks
Dundalk

SUPERB ENTERTAINMENT LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

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 period . 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), applying Section 1A of that standard. 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 period end and of the profit or loss of the company for the financial period 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. 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 as set out on pages 7 to 8:

- 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 Anton Martin Limited, T/A O'Connor Martin & 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 period ended 30th June 2025.

ON BEHALF OF THE BOARD

Eamon Fitzpatrick

12th February 2026

SUPERB ENTERTAINMENT LIMITED

BALANCE SHEET AS AT 30TH JUNE 2025

	Notes	€	2025 €
<u>CURRENT ASSETS</u>			
Cash at bank and in hand		16,406	
		<u>16,406</u>	
<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE PERIOD</u>			
	6	(8,018)	
<u>NET CURRENT ASSETS/(LIABILITIES)</u>			
			<u>8,388</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			
			<u>8,388</u>
<u>CREDITORS: AMOUNTS FALLING DUE</u>			
<u>NET ASSETS/(LIABILITIES)</u>			
			<u><u>8,388</u></u>
<u>CAPITAL AND RESERVES</u>			
Called up share capital			100
Profit and loss account			8,288
<u>EQUITY SHAREHOLDERS' FUNDS</u>			
			<u><u>8,388</u></u>

We, as Directors of Superb Entertainment 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 is complied with,

(c) No notice under subsection (1) of Section 334 has in accordance with subsection(2) of that section been served on the company;

(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 period and of its profit or loss for such a period 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; 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.

ON BEHALF OF THE BOARD:

**Eamon Fitzpatrick
Director**

Date: 12th February 2026

SUPERB ENTERTAINMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE PERIOD ENDED 30TH JUNE 2025**

1. Accounting Policies

Superb Entertainment Limited Company Limited is engaged in the wholesale of optical goods to the commercial sector. The company trades from their outlet and registered office, which, along with the company registration number is given on page 2 of these financial statements.

The company is a limited liability company incorporated and domiciled in Ireland. The company is tax resident in Ireland.

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 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 the Companies Act 2014. These financial statements have been prepared in accordance with Financial Reporting Standard 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland as issued by the Financial Reporting Council, applying the provisions of Section 1A - Small Entities.

The financial statements are prepared in Euro, which is the functional currency of the entity.

1.2. Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange prevailing at the balance sheet date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

1.3. Turnover

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

1.4. 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.

- (i) **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.

1.5. 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 statement of financial position

1.6. Trade and Other Creditors

Trade and other payables are classified as current liabilities if payment is due within one period 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.

1.7. 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.

SUPERB ENTERTAINMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2025

..... continued

2. Operating profit	2025
	€
Operating profit is stated after charging:	
Foreign Currency Gains / Losses	(7,134)
Bank Charges	331
	<hr/>

3. Tax on Profit on Ordinary Activities	2025
	€
Tax Expenses in Profit and Loss	
Current Tax	1,184
	<hr/>

Reconciliation of Tax Charge

The tax assessed for the period is higher than the standard rate of corporation tax in Ireland for the period ended 30th June 2025 of 12.5% (30th June 2024 12.5%). The differences are explained below.

	2025
	€
Profit On Ordinary Activities Before Tax	9,472
	<hr/>

Profit on ordinary activities multiplied by standard rate
of corporation tax in Republic of Ireland of 12.50% (2024 :12.50%)1,184

1,184

4. Employees	
The company had no employees during the financial period.	

SUPERB ENTERTAINMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2025

..... continued

5. Directors' Remuneration and Transactions

There were no Directors remuneration paid during the period .

5.2 Directors' Loans & Transactions

Name of Director

Eamon Fitzpatrick

€

Amount owed to Directors at 1st July 2024

-

Advanced by Directors in period

5,334

Amount owed to Directors at 30th June 2025

5,334

**6. Creditors: amounts falling due
within one period**

2025

€

Directors' Accounts

5,334

Corporation Tax

1,184

Accruals

1,500

8,018

7. Related Party Transactions

The company had no related party transactions during the period, apart from the directors transactions as outlined in Note 5.

8. Post Balance Sheet Events

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

SUPERB ENTERTAINMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2025

..... continued

9. Controlling Interest

The company is controlled by Ann Fitzpatrick and Leavy. Leavy is the ultimate controlling party.

10. Approval Of Financial Statements

The financial statements were approved by the Board on 12th February 2026.

Eamon Fitzpatrick
Director