

---

**FOUR SEASONS MUSIC LTD**

---

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2025**

---

**FOUR SEASONS MUSIC LTD**

---

**COMPANY INFORMATION**

---

<b>Directors</b>	Philip Coulter Moira Winget Geraldine Branagan
<b>Company secretary</b>	Philip Coulter
<b>Registered number</b>	172948
<b>Registered office</b>	44 Southern Cross Business Park Bray Wicklow

---

**FOUR SEASONS MUSIC LTD**

---

**CONTENTS**

---

	Page
<b>Abridged Balance Sheet</b>	1 - 2
<b>Statement of Changes in Equity</b>	3 - 4
<b>Notes to the Abridged Financial Statements</b>	5 - 8

---

**FOUR SEASONS MUSIC LTD**

---

**ABRIDGED BALANCE SHEET  
AS AT DECEMBER 31, 2025**

---

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	12,630	29,458
Cash at bank and in hand	6	100,242	102,763
		<u>112,872</u>	<u>132,221</u>
Creditors: amounts falling due within one year	7	(74,882)	(56,990)
<b>Net current assets</b>		<u>37,990</u>	<u>75,231</u>
<b>Total assets less current liabilities</b>		<u>37,990</u>	<u>75,231</u>
<b>Net assets</b>		<u><u>37,990</u></u>	<u><u>75,231</u></u>
<b>Capital and reserves</b>			
Called up share capital presented as equity		3	3
Profit and loss account	8	37,987	75,228
<b>Shareholders' funds</b>		<u><u>37,990</u></u>	<u><u>75,231</u></u>

We, as directors of Four Seasons Music Ltd, state that:

(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.

(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).

(e) 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 state 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 Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions 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 the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

.....  
**Philip Coulter**  
Director

.....  
**Moira Winget**  
Director

---

**FOUR SEASONS MUSIC LTD**

---

**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT DECEMBER 31, 2025**

---

Date: March 16, 2026

The notes on pages 5 to 8 form part of these financial statements.

---

FOUR SEASONS MUSIC LTD

---

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED DECEMBER 31, 2025

---

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At January 1, 2025	3	75,228	75,231
<b>Comprehensive income for the year</b>			
Loss for the year	-	(37,241)	(37,241)
	<hr/>	<hr/>	<hr/>
<b>Other comprehensive income for the year</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	(37,241)	(37,241)
	<hr/>	<hr/>	<hr/>
<b>Total transactions with owners</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>At December 31, 2025</b>	<b>3</b>	<b>37,987</b>	<b>37,990</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 8 form part of these financial statements.

---

FOUR SEASONS MUSIC LTD

---

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED DECEMBER 31, 2024

---

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At January 1, 2024	3	44,406	44,409
<b>Comprehensive income for the year</b>			
Profit for the year	-	30,822	30,822
	<hr/>	<hr/>	<hr/>
<b>Other comprehensive income for the year</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total comprehensive income for the year</b>	-	30,822	30,822
	<hr/>	<hr/>	<hr/>
<b>Total transactions with owners</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>At December 31, 2024</b>	<b>3</b>	<b>75,228</b>	<b>75,231</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 8 form part of these financial statements.

---

## FOUR SEASONS MUSIC LTD

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

---

#### 1. General information

The Company is incorporated in Ireland, CRO number 172948 with its registered office at 44 Southern Cross Business Park, Boghall Road, Bray, Co Wicklow.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

##### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

###### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

###### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

##### 2.3 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

---

## FOUR SEASONS MUSIC LTD

---

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

---

#### 2. Accounting policies (continued)

##### 2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

##### 2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20%
------------------	---	-----

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

---

**FOUR SEASONS MUSIC LTD**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025**

---

**3. Employees**

The average monthly number of employees, including the directors, during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Administration	<u>1</u>	<u>1</u>

**4. Tangible fixed assets**

	<b>Office equipment €</b>
<b>Cost or valuation</b>	
At 1 January 2025	<u>5,927</u>
At December 31, 2025	<u>5,927</u>
<b>Depreciation</b>	
At 1 January 2025	<u>5,927</u>
At December 31, 2025	<u>5,927</u>
<b>Net book value</b>	
At December 31, 2025	<u>-</u>
<i>At December 31, 2024</i>	<u>-</u>

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Trade debtors	<u>11,044</u>	29,458
Other debtors	<u>1,586</u>	-
	<u><b>12,630</b></u>	<u><b>29,458</b></u>

---

**FOUR SEASONS MUSIC LTD**

---

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025**

---

**6. Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	€	€
Cash at bank and in hand	<b>100,242</b>	102,763
Less: bank overdrafts	<b>(9,686)</b>	(4,240)
	<b>90,556</b>	98,523

**7. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Overdrafts owed to credit institutions	<b>9,686</b>	4,240
Trade creditors	<b>5,257</b>	1,365
Corporation tax	-	4,403
Taxation and social insurance	<b>13,439</b>	18,046
Other creditors	-	12,840
Accruals	<b>46,500</b>	16,096
	<b>74,882</b>	56,990

**8. Reserves**

**Profit and loss account**

See Statement of Comprehensive Income

**9. Approval of financial statements**

The board of directors approved these financial statements for issue on 16 March 2026