

SMC Productions Limited

Abridged Unaudited Financial Statements

**for the financial period from 20 January 2025 (date of incorporation) to 31
December 2025**

SMC Productions Limited
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SMC Productions Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 20 January 2025 (date of incorporation) to 31 December 2025

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

"General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Richard Ensor & Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 20 January 2025 (date of incorporation) to 31 December 2025."

Signed on behalf of the board



Sarah Cotterell
Director

20 March 2026

SMC Productions Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €
Fixed Assets		
Tangible assets	7	1,127
		<hr/>
Current Assets		
Debtors	8	9,510
Cash and cash equivalents		1,492
		<hr/>
		11,002
		<hr/>
Creditors: amounts falling due within one year	9	(10,378)
		<hr/>
Net Current Assets		624
		<hr/>
Total Assets less Current Liabilities		1,751
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		1,651
		<hr/>
Equity attributable to owners of the company		1,751
		<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of SMC 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,

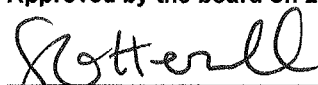
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial 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. 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 and the small companies' regime.

Approved by the board on 20 March 2026 and signed on its behalf by:



Sarah Cotterell
Director

SMC Productions Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	1,651	1,651
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	1,651	1,751

SMC Productions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 January 2025 (date of incorporation) to 31 December 2025

1. General Information

SMC Productions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 779922. The registered office of the company is 81 Johnstown Avenue, Killiney, Co. Dublin which is also the principal place of business of the company. 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 period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors receivable within one year are recognised at transaction value. Provision is made for any doubtful debtor balances and taken to the Income Statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Trade and other creditors

Trade and other creditors payable within one year are recognised at transaction value.

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 profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

SMC Productions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 January 2025 (date of incorporation) to 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Period of financial statements

The financial statements are for the 11 month 12 days period from 20 January 2025 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

5. Operating profit

2025

€

Operating profit is stated after charging:

Depreciation of tangible assets

282

6. Employees

The average monthly number of employees, including director, during the financial period was 1.

2025
Number

Director

1

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 20 January 2025	-	-
Additions	1,409	1,409
At 31 December 2025	1,409	1,409
Depreciation		
At 20 January 2025	-	-
Charge for the financial period	282	282
At 31 December 2025	282	282
Net book value		
At 31 December 2025	1,127	1,127

SMC Productions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 20 January 2025 (date of incorporation) to 31 December 2025

8. Debtors	2025
	€
Trade debtors	6,365
Other debtors	100
Director's current account	3,045
	<u>9,510</u>
	<u><u>9,510</u></u>
9. Creditors	2025
Amounts falling due within one year	€
Trade creditors	4,843
Taxation	2,285
Accruals	3,250
	<u>10,378</u>
	<u><u>10,378</u></u>
10. Income Statement	
	2025
	€
At 20 January 2025	-
Profit for the financial period	1,651
	<u>1,651</u>
At 31 December 2025	<u>1,651</u>
	<u><u>1,651</u></u>
11. Capital commitments	
The company had no material capital commitments at the financial period-ended 31 December 2025.	
12. Director's remuneration	2025
	€
Remuneration	29,783
	<u>29,783</u>
	<u><u>29,783</u></u>
13. Events After the End of the Reporting Period	
There have been no significant events affecting the company since the financial period-end.	
14. Approval of financial statements	
The financial statements were approved and authorised for issue by the board on 20 March 2026.	