

**Culturetech Lighting & Audiovisual
Engineering Limited Financial Statements for
the period ended 31 May 2025**

Culturetech Lighting & Audiovisual Engineering Limited

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Culturetech Lighting & Audiovisual Engineering Limited

Directors and other information

Directors	Michel Helson Victor Helson
Secretary	Michel Helson
Registered office	Coliemore House Coliemore Road Dalkey, Co Dublin

Culturetech Lighting & Audiovisual Engineering Limited

Statement of Directors' responsibilities for the shareholders' financial statements

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

“The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting. 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 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 the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.

- make judgments 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 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 profit or loss of the company to be determined with reasonable accuracy and 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.”

On behalf of the board

Michel Helson
Director

Victor Helson
Director

Date:
17/02/2026

Culturetech Lighting & Audiovisual Engineering Limited
Abridged Balance Sheet
as at 31 May 2025

		2025	2024
		€	€
Current Assets			
Debtors	4	22166	22166
Bank		-	-
		<u>22166</u>	<u>22166</u>
Current Liabilities			
Creditors	5	<u>833</u>	<u>833</u>
Net Current Assets/(Liabilities)		<u>21333</u>	<u>21333</u>
Total Assets Less Current Liabilities		<u>21333</u>	<u>21333</u>
Capital and Reserves			
Called up share capital	6	100	100
Reserves		<u>21233</u>	<u>21233</u>
Equity Shareholders' Funds		<u>21333</u>	<u>21333</u>

We, as Directors of the company, state that:

(a) the company is availing itself of the audit exemption - 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 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; and

(d) the directors acknowledge the obligations of the company, 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 that financial year, and 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 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.

On behalf of the Board:

Michel Helson
Director

Victor Helson
Director

Date: 17/02/2026

The notes on page 6 form an integral part of these financial statements.

Culturetech Lighting & Audiovisual Engineering Limited Notes
to the financial statements for the period ended 31 May 2025

1. Statement of 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.

2. Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with the Financial Reporting Standards.

3. Employees

There were no employees during the period.

4. Debtors	2025
	€
Trade Debtors and Prepayments	100
Directors Loan A/c	<u>22066</u>
	<u>22166</u>

5. Creditors	2025
	€
Trade Creditors and Accruals	-
Corporation Tax	833
VAT	<u>-</u>
	<u>833</u>

6. Share capital	2025
	€
Authorised	
100,000 Ordinary shares of €1 each	100,000
Allotted, called up and fully paid	<u> </u>
100 Ordinary shares of €1 each	<u>100</u>
	<u> </u>

M Helson owns 100% of the issued share capital.

7. Accounting Periods

The current accounting period is for 12 months.

8. Approval of financial statements

The financial statements were approved by the Board on 17th February and signed on its behalf by

Michel Helson
Director

Victor Helson
Director

