

Company Number: 610863

**Bottoms Up Studios Limited**  
**Unaudited Financial Statements**  
**for the period from 1 January 2025 to 31 December 2025**

# Bottoms Up Studios Limited

## CONTENTS

	<b>Page</b>
Director and Other Information	3
Income Statement	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 7
Supplementary Information on Trading Statement	8 - 9

## **Bottoms Up Studios Limited**

### **DIRECTOR AND OTHER INFORMATION**

<b>Directors</b>	Filip Jastrzebski Paul O Carroll
<b>Company Secretary</b>	Filip Jastrzebski (Appointed on 8 December 2019) Root Business Services Limited (Resigned on 8 December 2019)
<b>Company Number</b>	610863
<b>Legal Form</b>	Private Limited Company Ltd
<b>Place of Registration</b>	Republic of Ireland
<b>Registered Office</b>	49 The Belfry Enniskerry Road Stepaside Dublin Co.Dublin Dublin 18 Ireland
<b>Business Address</b>	49 The Belfry Enniskerry Road Stepaside Dublin Co.Dublin Dublin 18 Ireland
<b>Accountants</b>	Filip Jastrzebski 49 The Belfry Enniskerry Road Stepaside Dublin 18 Co. Dublin Ireland
<b>Bankers</b>	Bank Of Ireland Sandyford Industrial Estate

**Bottoms Up Studios Limited**

**INCOME STATEMENT**

for the period from 1 January 2025 to 31 December 2025

	Dec 25
	€
Other expenses	(0)
<b>Loss</b>	<u>(0)</u>

# Bottoms Up Studios Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Dec 25 €
Fixed Assets	<u>0</u>
Current assets	0
Creditors: amounts falling due within one year	0
Debt to Shareholders	<u>(26,697.59)</u>
<b>Net Current Liabilities</b>	<u>(26,697.59)</u>
<b>Total Assets less Current Liabilities</b>	<u>(26,697.59)</u>
<b>Net Liabilities</b>	<u>(26,697.59)</u>
<b>Capital and Reserves</b>	<u>(26,697.59)</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Bottoms Up Studios 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 year and of its profit or loss for such a year 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.

Approved by the director and authorized for issue on 1 March 2025

*Filip Jastrzebski*

Filip Jastrzebski  
Director

# Bottoms Up Studios Limited

## NOTES TO THE FINANCIAL STATEMENTS

as at 31 December 2025

### 1. GENERAL INFORMATION

Bottoms Up Studios Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is 49 The Belfry, Enniskerry Road, Stepaside, Dublin, Dublin 18, Ireland 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. 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.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed 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 are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### **Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

#### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

# Bottoms Up Studios Limited

## NOTES TO THE FINANCIAL STATEMENTS

continued

as at 31 December 2025

### Share capital of the company

#### Ordinary share capital

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

#### Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

### 3. APPROPRIATION OF INCOME STATEMENT

	Dec 2025
	€
Loss brought forward	(18,961)
Loss for the period	(0)
<b>Loss carried forward</b>	<b>(18,961)</b>

**BOTTOMS UP STUDIOS LIMITED**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 1 JANUARY 2025 TO 31 DECEMBER 2025**

**Bottoms Up Studios Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the period from 1 January 2025 to 31 December 2025

Sales	-
	<hr/>
<b>Cost of sales</b>	
Subcontractor costs	-
	<hr/>
	-
	<hr/>
Gross profit	-
	<hr/>
<b>Administrative expenses</b>	
Advertising, promotions and marketing costs	0
IT and computing costs	0
Legal and professional costs	0
Audit and accountancy, other services	0
Bank charges	0
Other operational and administration costs	0
	<hr/>
	0
	<hr/>
Total staff costs and employee benefit expenses	-
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<b>Miscellaneous income</b>	
Other operating income	-
Government grants	-
	<hr/>
	-
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Net loss before taxation	<u><u>(0)</u></u>