



O'Connor Pyne & Co. Limited

CHARTERED ACCOUNTANTS & STATUTORY AUDITORS
BUSINESS AND TAX ADVISORS

Joyce House, Barrack Square, Ballincollig, Cork. P31 HW35

t. +353 21 481 0080 **f.** +353 21 481 0035

e. info@oconnorpyne.com **w.** www.oconnorpyne.com



A McP Production Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Company Number: 642703

DIRECTORS **TOMAS O'CONNOR** B.B.S., F.C.A., C.T.A. **CONOR PYNE** B.COMM., F.C.A. **ORIEL LAWTON** B.Sc Fin., A.C.A.

Registered to carry on audit work and authorised to carry on investment business by Chartered Accountants Ireland.

Company No: 647683



A McP Production Limited

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 10

A McP Production Limited

DIRECTORS AND OTHER INFORMATION

Directors	Anna McPartlin Donal McPartlin
Company Secretary	Anna McPartlin
Company Number	642703
Registered Office and Business Address	23 Beechfield Court Castaheany Clonee Dublin 15 Co. Dublin
Accountants	O'Connor Pyne & Co. Limited Joyce House Barrack Square Ballincollig Co. Cork
Bankers	AIB West End Retail Park Blanchardstown Dublin 15 Dublin

A McP Production Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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

"General responsibilities

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 year. Under that law, the directors have 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 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 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 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 judgements 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 O'Connor Pyne & Co. Limited, all the company's accounting records and provided all the information, books and documents 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 financial year ended 30 June 2025."

Signed on behalf of the board

Anna McPartlin
Director

9 March 2026

Donal McPartlin
Director

9 March 2026

A McP Production Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	4,296	4,133
Current Assets			
Debtors	7	2,212	2,223
Cash and cash equivalents		62,367	107,735
		64,579	109,958
Creditors: amounts falling due within one year	8	(16,822)	(25,487)
Net Current Assets		47,757	84,471
Total Assets less Current Liabilities		52,053	88,604
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		51,953	88,504
Equity attributable to owners of the company		52,053	88,604

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.

We as Directors of A McP Production 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) 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 year and of its profit or loss for such a financial 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,

(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 9 March 2026 and signed on its behalf by:

Anna McPartlin
Director

Donal McPartlin
Director

A McP Production Limited

STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	64,896	64,996
Profit for the financial year	-	23,608	23,608
At 30 June 2024	100	88,504	88,604
Loss for the financial year	-	(36,551)	(36,551)
At 30 June 2025	100	51,953	52,053

A McP Production Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

A McP Production Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 23 Beechfield Court, Castaheany, Clonee, Dublin 15, Co. Dublin which is also the principal place of business of the company. The principal activity of the company is that of motion picture video and television production. 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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 year, 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 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. 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	-	12.5% Straight line
----------------------------------	---	---------------------

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.

A McP Production Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet 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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

Ordinary share capital

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

3. Going concern

The company has made a (loss)/profit for the year before tax of (€36,551), (2024: €23,608) and has net assets of €52,053, (2024: €88,604) at the year end.

The directors have a reasonable expectation, having made appropriate enquiries, that the company has adequate resources to continue in operational existence for the foreseeable future. The directors have also given their commitment to financially support the company for the foreseeable future and will not seek repayment of the directors current account balance. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

4. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	885	754
	<u> </u>	<u> </u>

5. Employees

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

	2025	2024
	Number	Number
Director	1	2
	<u> </u>	<u> </u>

A McP Production Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 July 2024	6,029	6,029
Additions	1,048	1,048
	<hr/>	<hr/>
At 30 June 2025	7,077	7,077
	<hr/>	<hr/>
Depreciation		
At 1 July 2024	1,896	1,896
Charge for the financial year	885	885
	<hr/>	<hr/>
At 30 June 2025	2,781	2,781
	<hr/>	<hr/>
Net book value		
At 30 June 2025	4,296	4,296
	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2024	4,133	4,133
	<hr/> <hr/>	<hr/> <hr/>

7. Debtors

	2025 €	2024 €
Taxation and social welfare	2,112	2,123
Prepayments	100	100
	<hr/>	<hr/>
	2,212	2,223
	<hr/> <hr/>	<hr/> <hr/>

8. Creditors Amounts falling due within one year

	2025 €	2024 €
Trade creditors	3,100	-
Taxation and social welfare	1,630	9,914
Directors' current accounts (Note 11)	10,092	11,573
Accruals	2,000	4,000
	<hr/>	<hr/>
	16,822	25,487
	<hr/> <hr/>	<hr/> <hr/>

9. Income Statement

	2025 €	2024 €
At 1 July 2024	88,504	64,896
(Loss)/profit for the financial year	(36,551)	23,608
	<hr/>	<hr/>
At 30 June 2025	51,953	88,504
	<hr/> <hr/>	<hr/> <hr/>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

continued

A McP Production Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	49,846	58,054
Pension contributions	6,458	6,150
	<u>56,304</u>	<u>64,204</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Anna McPartlin	<u>10,092</u>	<u>11,573</u>

12. Controlling interest

Anna McPartlin owns 75% and Donal McPartlin owns 25% of the ordinary share capital of A McP Production Limited.

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 9 March 2026.