

Company Registration Number: 675476

Irish Revolutionary Cinema Ltd

**UNAUDITED FINANCIAL STATEMENTS
For the Period Ending 12 February 2026**

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- Company Name: Irish Revolutionary Cinema Ltd
 - Registration Number: 675476
 - **Unaudited Financial Statements Prepared in Accordance with the Micro Companies Regime.**
 - Covering the Period from 13/02/2025 through to the Company's 6th Annual Return / Financial Year End on 12/02/2026
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NAMES OF DIRECTORS AND OTHER INFORMATION :

Company Name: Irish Revolutionary Cinema Ltd.

Company Registration No: 675476

Place of Registration: The Company was registered with CRO through the Set-Up Agency below *

Company Setup Secretarial Services Ltd *

Coliemore House

Coliemore Road

Dalkey

Co Dublin

IRELAND

Phone: 00-353-1-2848911

info@companysetup.ie

Irish Revolutionary Cinema's First Registered Office was a Virtual Office under the care of the above Agency.

Thus, from its Incorporation until its 1st Annual Return the Company's Address was,

Irish Revolutionary Cinema Ltd.

Coliemore House

Coliemore Road

Dalkey

Co Dublin

Ireland

This address was transferred (at the time of the Company's 1st Annual Return) to its current address at,

Irish Revolutionary Cinema Ltd.

41 The Laurels,

Tullow Road,

Carlow,

R93 N8A0

Ireland

Legal form of Company: LTD - Private Company Limited by Shares

Registered Office: Irish Revolutionary Cinema Ltd.
41 The Laurels,
Tullow Road,
Carlow,
R93 N8A0

Directors: Mr Anthony Lennon (Sole Director)
41 The Laurels,
Tullow Road,
Carlow,
R93 N8A0
T. 00353-899636535
E. anthonylennon@gmail.com

Secretary: Ms Bernadette McLaughlin
1 Trafalgar Terrace,
Meath Road,
Bray,
Co Wicklow
A98 X895
T. 00353-838230530
E. berni.mclaughlin@gmail.com

Auditor: The Company is claiming an Audit Exemption with regard to this 5th Annual Return due to its Status as a **Micro Company** (Please See Notes to the Financial Statements).

Bankers: Revolut Bank UAB (Online Business Banking)
Konstitucijos Ave. 21B, 08130, Vilnius, Lithuania

Solicitors: The Company never engaged the Services of a Solicitor during the Period in Question.

Irish Revolutionary Cinema Ltd
Balance Sheet as at 12/02/2026

	Current Year	Previous Year
	2026	2024/2025
Called Up Share Capital Not Paid	100.	100.
Fixed Assets	000.	000.
Current Assets	002.	002.
Prepayments and Accrued Income	000.	000.
Creditors: Amounts Falling Due Within One Year	000.	000.
Net Current Assets (Liabilities)	002.	002.
Total Assets Less Current Liabilities	002.	002.
Creditors: Amounts Falling Due After More Than One Year	000.	000.
Provisions for Liabilities	000.	000.
Accruals and Deferred Income	000.	000.
Capital and Reserves	000.	000.

We the Director and Secretary of Irish Revolutionary Cinema Ltd state that;

- a) These financial statements have been prepared in accordance with the Micro 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- 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 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
- f) The company has relied on the specified exemption contained in section 352 as a Micro company; We have done so on the ground 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.

On behalf of the Board

Anthony Lennon
Company Director
08/03/2026

Bernadette McLaughlin
Company Secretary
08/03/2026

IRISH REVOLUTIONARY CINEMA LTD

NOTES to the Financial Statements

1. GENERAL INFORMATION

Irish Revolutionary Cinema Ltd is a Private Company Limited by Shares. It is registered in the Republic of Ireland. The Company Registration Number is 675476. The Registered Address is 41 The Laurels, Tullow Road, Carlow, R93 N8A0, Ireland.

The Company incorporated on 12/08/2020. It's purpose is the Development, Production, Post-Production, Distribution & Exhibition of Film and Video Content. However, it has not yet progressed to the point of actually Trading in any Capacity. Since incorporation it has had Zero Turnover.

On 20/03/2022 The Company opened an Online Business Bank Account with Revolut Bank UAB (Konstitucijos Ave. 21B, 08130, Vilnius, Lithuania). On 22/03/2022 an initial Deposit of €50.00 was made into this Account by the Company Director, Anthony Lennon from his own personal funds. This €50.00 was largely used to pay for various expenses incurred during a Micro Film Shoot on 29/08/2022. These expenses reduced the Bank Balance to €2.57. The Company's Bank Balance remained €2.57 for the remainder of the Accounting Period in question **and has remained the same since.**

Thus far, neither the Director nor Secretary have ever received any Remuneration for any work done on behalf of the Company. Nor has it ever yet taken on any Employees.

The situation with regard to Authorized / Issued Share Capital remains exactly the same as upon Incorporation.

Authorized Share Capital	€1,000,000.00 divided into 1,000,000 Ordinary Shares of €1.00 each.
Issued Share Capital	€100.00 divided into 100 Ordinary Shares of €1.00 each (Unpaid).
Unissued Authorized Share Capital	€999,900.00 divided into 999,900 Ordinary Shares of €1.00 each.
Number of Shareholders	2
Shareholder 001	Anthony Lennon {Company Director} = 60 Ordinary Shares of €1.00 each (Unpaid).
Shareholder 002	Bernadette McLaughlin {Company Secretary} = 40 Ordinary Shares of €1.00 each (Unpaid).

2. STATEMENT OF COMPLIANCE

These Financial Statements have been prepared in compliance with **FRS 105, The Financial Reporting Standard applicable to the Micro Companies Regime.**

3. ACCOUNTING POLICIES

Basis of Preparation

These Financial Statements have been prepared under the **Historical Cost Basis.**

These Financial Statements have been prepared in **Euro**, which is the Functional Currency of the Company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the Sale of Goods is recognised when the significant risks and rewards of ownership have transferred to the Buyer, usually on the dispatch of goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

Tax is recognised on Taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

Goodwill

Goodwill arises on Business combinations and represents the excess of cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed ten years.

Intangible Assets

Intangible Assets are initially measured at cost and are subsequently measured at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Goodwill 25% Straight Line

Tangible Assets

Tangible Assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Land and Buildings Straight Line over 40 Years
- Plant and Machinery 25% Straight Line
- Fixtures and Fittings 25% Straight Line

Impairment

A review of indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower end of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial Instruments

A Financial Asset or a Financial Liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial Instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a Straight-Line Basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is any objective evidence of impairment, an impairment loss is recognised in profit and loss immediately.

Provision for Liabilities

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit and loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Defined Contribution Pension Plan

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the reporting date in which employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit and loss in the period in which it arises.

4. FIXED ASSET IMPAIRMENTS AND REVERSALS

Included within Value Adjustments and other amounts written off is an Impairment of nil in relation to Tangible Assets.

5. ASSETS OR LIABILITIES RELATING TO MORE THAN ONE ITEM ON THE BALANCE SHEET

The Company has items on the Balance Sheet as follows..

Current Assets	Current Year 2026	Previous Year 2024/2025
Bank Account	002.	002.
Creditors: Amounts falling due within one year	Current Year 2026	Previous Year 2024/2025
VAT	000.	000.
PAYE	000.	000.
Corporation Tax	000.	000.

6. DIRECTORS' TRANSACTIONS

	Current Year 2026	Previous Year 2024/2025
Directors' Transactions	000.	000.

The value of Loan Arrangements expressed as a percentage of net assets was as follows:

	Current Year 2026	Previous Year 2024/2025
	%	%
At Start of Year	000.	000.
At End of Year	000.	000.

7. GUARANTEES AND OTHER FINANCIAL COMMITMENTS

The Company has no Guarantees or other Financial Commitments.

8. APPROPRIATION OF PROFIT AND LOSS ACCOUNT

	Current Year 2026	Previous Year 2024/2025
At Start of Year	000.	000.
Profits for the Financial Year	000.	000.
Dividends Paid	000.	000.
At End of Year	000.	000.
