

Bohemian Creatives Limited

Abridged Unaudited Financial Statements

**for the financial period from 16 December 2024 (date of incorporation) to 31
December 2025**

Bohemian Creatives Limited

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Bohemian Creatives Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 16 December 2024 (date of incorporation) to 31 December 2025

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 he 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

Signed on behalf of the board

Daniel Paul Attard

Daniel Paul Attard
Director

Date: 12-02-2026

Bohemian Creatives Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	Dec 25 €
Current Assets		
Debtors	7	4,277
Cash and cash equivalents		27,481
		<u>31,758</u>
Creditors: amounts falling due within one year	8	<u>(17,066)</u>
Net Current Assets		<u>14,692</u>
Total Assets less Current Liabilities		<u>14,692</u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings		14,592
Equity attributable to owners of the company		<u>14,692</u>

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 Bohemian Creatives 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 12-02-2026 and signed on its behalf by:

Daniel Paul Attard

Daniel Paul Attard
Director

Bohemian Creatives Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	14,592	14,592
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2025	100	14,592	14,692

Bohemian Creatives Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 16 December 2024 (date of incorporation) to 31 December 2025

1. General Information

Bohemian Creatives Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 777899. The registered office of the company is 9 Oakfield Place, Dublin, D08F2A3 which is also the principal place of business of the company. The principal activity of the company is event planning and hospitality services. 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 supplied by the company, exclusive of trade discounts and value added tax.

Currency

(i) Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end, foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses are presented in the income statement within 'administrative expenses'.

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.

Bohemian Creatives Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 16 December 2024 (date of incorporation) to 31 December 2025

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.

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 12 month 16 days period from 16 December 2024 (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

Dec 25
€

Operating profit is stated after crediting:

Profit on foreign currencies

(2,678)

6. Employees

The average monthly number of employees, including director, during the financial period was 3.

Dec 25
Number

Operations

3

7. Debtors

Dec 25
€

Trade debtors

2,460

Taxation

1,817

4,277

8. Creditors Amounts falling due within one year

Dec 25
€

Trade creditors

(632)

Taxation

17,309

Director's current account (Note 11)

389

17,066

9. Income Statement

Dec 25
€

At 16 December 2024

-

Profit for the financial period

14,592

At 31 December 2025

14,592

Bohemian Creatives Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

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10. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

11. Director's remuneration and transactions

Dec 25
€

Remuneration

63,409

Pension contributions

4,000

67,409

The following amounts are repayable to the director:

Dec 25
€

Daniel Paul Attard

389

12. Events After the End of the Reporting Period

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 12-02-2026.