

Son of a Gun Films Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Son of a Gun Films Limited

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Son of a Gun Films Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 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 year. Under that law, the director 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 director must not approve the financial statements unless they is 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 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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

DocuSigned by:



Gerard Cannon
Director

Date: 3/2/2026

Son of a Gun Films Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		525	354
Payables: amounts falling due within one year	4	-	(166)
Net Current Assets		<u>525</u>	<u>188</u>
Total Assets less Current Liabilities		<u>525</u>	<u>188</u>
Payables:			
amounts falling due after more than one year	5	(4,300)	(1,100)
Net Liabilities		<u>(3,775)</u>	<u>(912)</u>
Equity			
Called up share capital presented as equity	7	100	100
Retained earnings		(3,875)	(1,012)
Equity attributable to owners of the company		<u>(3,775)</u>	<u>(912)</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.

We as Director's of Son of a Gun Films 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,

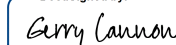
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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.

3/2/2026

Approved by the board on _____ and signed on its behalf by:

DocuSigned by:

 Gerard Cannon
 Director

Son of a Gun Films Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	-	-	-
Loss for the financial year	-	(1,012)	(1,012)
Net proceeds of equity Ordinary share issue	100	-	100
At 31 December 2024	100	(1,012)	(912)
Loss for the financial year	-	(2,863)	(2,863)
At 31 December 2025	100	(3,875)	(3,775)

Son of a Gun Films Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Son of a Gun Films Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 764470. The registered office of the company is Riva, Rathdown Road, Greystones, Wicklow, A63FK63, Ireland which is also the principal place of business of the company. Principal activity of the company is provision production of motion picture, video And television programme and other production activities. 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 year 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, 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Trade and other payables

Trade and other payables 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 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 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.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 1 , (2024 - 0).

continued

Son of a Gun Films Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4. Payables			2025	2024
Amounts falling due within one year			€	€
Taxation			-	166
			<u> </u>	<u> </u>
5. Payables			2025	2024
Amounts falling due after more than one year			€	€
Director's loan accounts			4,300	1,100
			<u> </u>	<u> </u>
6. Taxation			2025	2024
			€	€
Payables:				
VAT			-	166
			<u> </u>	<u> </u>
7. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary	100,000	€1.00 each	100,000	100,000
			<u> </u>	<u> </u>
Allotted, called up and fully paid				
Ordinary	100	€1.00 each	100	100
			<u> </u>	<u> </u>
The director's and the secretary's interests in the shares of the company are as follows:-				
			Number Held	
Name	Class of Shares		At	01/01/25
			31/12/25	
Gerard Cannon	Ordinary		100	100
			<u> </u>	<u> </u>
8. Profit and loss account			2025	2024
			€	€
At 1 January 2025			(1,012)	-
Loss for the financial year			(2,863)	(1,012)
			<u> </u>	<u> </u>
At 31 December 2025			(3,875)	(1,012)
			<u> </u>	<u> </u>
9. Capital commitments				
The company had no material capital commitments at the financial year-ended 31 December 2025.				
10. Director's transactions				
The following amounts are repayable to the director:				
			2025	2024
			€	€
Gerard Cannon			4,300	1,100
			<u> </u>	<u> </u>

Son of a Gun Films Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 3/2/2026.