

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

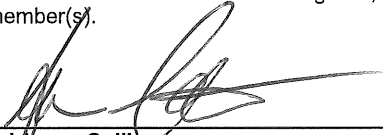
**Company Name: Film Services Limited**

**Company Number: 17231**


**Financial Year: 1 January 2025 to 31 December 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

  
\_\_\_\_\_  
**Adrienne Collins**  
**Director**

**5 March 2026**

  
\_\_\_\_\_  
**Vourneen Collins**  
**Secretary**

**5 March 2026**

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Company Number: 17231

**Film Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Film Services Limited**  
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# Film Services Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 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

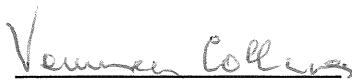
In relation to the financial statements which comprise the Balance Sheet and the related notes:

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'Dwyer Delaney Limited, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

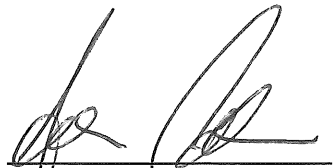
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

Signed on behalf of the board



Vourneen Collins  
Director

5 March 2026



Adjienne Collins  
Director

5 March 2026

**Film Services Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Film Services Limited for the financial year ended 31 December 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 5 to 11 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the Board of Directors of Film Services Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Film Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Film Services Limited. You consider that Film Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Film Services Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.



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**Peter Grealis**  
for and on behalf of  
**O'DWYER DELANEY LIMITED**  
Chartered Certified Accountants  
33 Upper Fitzwilliam Street  
Dublin 2

**5 March 2026**

**Film Services Limited**  
**BALANCE SHEET**  
as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	2,000,000	2,000,000
Investments	8	-	25,395
<b>Fixed Assets</b>		<u>2,000,000</u>	<u>2,025,395</u>
<b>Current Assets</b>			
Debtors	9	2,000	2,305
Cash and cash equivalents		50,044	37,716
		<u>52,044</u>	<u>40,021</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(31,230)</u>	<u>(35,355)</u>
<b>Net Current Assets</b>		<u>20,814</u>	<u>4,666</u>
<b>Total Assets less Current Liabilities</b>		<u>2,020,814</u>	<u>2,030,061</u>
<b>Provisions for liabilities</b>	11	<u>(253,860)</u>	<u>(253,860)</u>
<b>Net Assets</b>		<u>1,766,954</u>	<u>1,776,201</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		125	125
Other reserves	12	765,331	765,331
Retained earnings		1,001,498	1,010,745
<b>Equity attributable to owners of the company</b>		<u>1,766,954</u>	<u>1,776,201</u>

## Film Services Limited BALANCE SHEET

as at 31 December 2025

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.

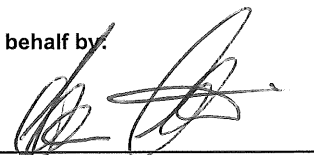
We as Directors of Film Services Limited, state that -

- (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 359 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 5 March 2026 and signed on its behalf by:



Vourneen Collins  
Director



Adrienne Collins  
Director

# Film Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Film Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 17231. The registered office of the company is Inniskeel, Quill Road, Kilmacanogue, Co. Wicklow, Ireland. The principal activity of the company is the operation of rental units in Bray. 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 financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (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" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280B 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Consolidated accounts

The company is entitled to the exemption provided for in section 293 (1A) of the Companies Act 2014 from the obligation to prepare group accounts because it qualifies as a small company in accordance with the small companies' regime.

#### Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

#### 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.

**Film Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**Provisions**

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

**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 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.

**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. Going concern**

The directors have a reasonable expectation, having made appropriate enquiries, that the company has adequate reasonable resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

<b>4. Income from investments</b>	<b>2025</b>	2024
	€	€
(Loss)/profit on disposal of investments	<u>(25,395)</u>	<u>-</u>

**5. Employees**

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	<b>2025</b>	2024
	Number	Number
Admin	<u>2</u>	<u>2</u>

**Film Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**6. Tax on profit**

	2025 €	2024 €
<b>(a) Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 25.00% (2024 - 25.00%) (Note 6 (b))	<u>8,775</u>	<u>15,414</u>

**(b) Factors affecting tax charge for the financial year**

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 25.00% (2024 - 25.00%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 25.00%	<u>7,528</u>	<u>54,589</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 25.00% (2024 - 25.00%)	1,882	13,647
<b>Effects of:</b>		
Expenses not deductible for tax purposes	6,893	-
Adjustment to tax charge in respect of previous periods	-	1,767
Total tax charge for the financial year (Note 6 (a))	<u>8,775</u>	<u>15,414</u>

**7. Tangible assets**

	Investment properties €	Total €
<b>Cost</b>		
At 1 January 2025	<u>2,000,000</u>	<u>2,000,000</u>
At 31 December 2025	<u>2,000,000</u>	<u>2,000,000</u>
<b>Depreciation</b>		
At 1 January 2025	-	-
At 31 December 2025	-	-
<b>Net book value</b>		
At 31 December 2025	<u>2,000,000</u>	<u>2,000,000</u>
At 31 December 2024	<u>2,000,000</u>	<u>2,000,000</u>

**Film Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

<b>8. Investments</b>	<b>Subsidiary undertakings shares</b>	<b>Total</b>	
	<b>€</b>	<b>€</b>	
<b>Investments Cost</b>			
At 31 December 2025	25,395	25,395	
<b>Provision for diminution in value: Charge</b>			
At 31 December 2025	25,395	25,395	
<b>Net book value</b>			
At 31 December 2025	-	-	
At 31 December 2024	25,395	25,395	
<b>9. Debtors</b>	<b>2025</b>	<b>2024</b>	
	<b>€</b>	<b>€</b>	
Amounts owed by connected parties (Note 15)	-	2,305	
Prepayments	2,000	-	
	<b>2,000</b>	2,305	
<b>10. Creditors</b>	<b>2025</b>	<b>2024</b>	
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>	
Payments received on account	4,367	4,367	
Taxation	14,884	17,909	
Directors' current accounts (Note 14)	2,396	3,163	
Accruals	9,583	9,916	
	<b>31,230</b>	35,355	
<b>11. Provisions for liabilities</b>			
The amounts provided for deferred taxation are analysed below:			
	<b>Property revaluations</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
At financial year start	253,860	253,860	253,860
At financial year end	253,860	253,860	253,860

**Film Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**12. Reserves**

	Profit and loss account €	Special reserve €	Investment property reserve €	Total €
At 1 January 2025	1,010,745	2	765,329	1,776,076
(Loss)/profit for the financial year	(1,247)	-	-	(1,247)
Payment of dividends	(8,000)	-	-	(8,000)
	<u>1,001,498</u>	<u>2</u>	<u>765,329</u>	<u>1,766,829</u>

**13. Capital commitments**

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

**14. Directors' remuneration and transactions**

	2025 €	2024 €
Remuneration	<u>68,160</u>	<u>50,164</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Vourneen Collins	<u>2,396</u>	<u>3,163</u>

**15. Related party transactions**

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Bray Royal Cinema Limited	<u>-</u>	<u>(2,305)</u>	<u>2,305</u>	<u>-</u>

Transactions and balances with group company:

**Bray Royal Cinema Limited**

Film Services Limited holds 19,999 Ordinary shares in Bray Royal Cinema Limited.

During the year, Bray Royal Cinema Limited wrote off the inter-company loan owed by Film Services Limited.

**16. Controlling interest**

Vourneen Collins holds 100% of the issued ordinary share capital of this company.

**17. Post-Balance Sheet Events**

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

**18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 5 March 2026.