

Company registration number: 764353

VIVID VISIONS PROMOTIONS IRELAND LIMITED

UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD FROM 20 MAY 2025 (DATE OF INCORPORATION)
TO 31 OCTOBER 2025

VIVID VISIONS PROMOTIONS IRELAND LIMITED

PERIOD ENDED 31 OCTOBER 2025

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VIVID VISIONS PROMOTIONS IRELAND LIMITED

PERIOD ENDED 31 OCTOBER 2025

Directors and other information

Director Sean O'Kane

Secretary John O'Kane

Company number 764353

Registered office Fortrose
Drumalee
Co. Cavan

Business address Fortrose
Drumalee
Co. Cavan

VIVID VISIONS PROMOTIONS IRELAND LIMITED

BALANCE SHEET

AS AT 31 OCTOBER 2025

	2025 €
Current assets	100
Creditors: amounts falling due within one year	-
Net Current Assets / (Liabilities)	100
Total Assets less Current Liabilities	100
Accruals and deferred income	-
Net Assets / (Liabilities)	100
Capital and Reserves	
Issued Share Capital	100
Profit and Loss	-
Capital and reserves	100

- (a) We, as directors of Vivid Visions Promotions Ireland Limited state that:
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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company;and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and in accordance with Financial Reporting statement 105 'The Financial Statement Reporting Standard applicable to Micro Entities Regime'

The financial statements were approved by the Board of Directors on 25th June 2025 and authorised for issue on 25th June 2025.

They were signed on its behalf by:

Sean O'Kane
Director
Date: 5th January 2026

John O'Kane
Secretary
Date: 5th January 2026

VIVID VISIONS PROMOTIONS IRELAND LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025

The significant accounting policies adopted by the Company and applied consistently are as follows:

1 General information

The company's registered office is Fortrose, Drumalee, Co. Cavan, Ireland. The company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 764353.

The significant accounting policies adopted by the Company and applied consistently are as follows:

Accounting policies

(a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council - including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

(b) Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

(c) Taxation

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

Current taxation assets and liabilities are not discounted.

Deferred tax is not recognised.

VIVID VISIONS PROMOTIONS IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025

(d) Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

(e) Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(f) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals including amounts owed to group companies are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms it is held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced it is carried at the transaction price (including transactions cost where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight-line basis over the length of the contract.

(g) Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

VIVID VISIONS PROMOTIONS IRELAND LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2025

2 Appropriations of profit and loss account

	2025
	€
At the start of the financial year	-
Profit / (Loss) for the financial year	-
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At the end of the financial year	-
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