
CLEAR SCOPE FILMS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

CLEAR SCOPE FILMS LIMITED

COMPANY INFORMATION

Director	Elaine Nicell (appointed 26 August 2024)
Company secretary	Daniel Birch
Registered number	770404
Registered office	8 Cherry Drive Delgany Wood Greystones Co Wicklow A63FN35
Accountants	Susan E Brown FCA CTC Bsc (Hons) Chartered Accountants & Statutory Audit Firm Unit 6 Archway House Main Street Donabate Co Dublin K36VR80
Bankers	Revolut Business 2 Dublin Landings North Dock Dublin 1

CLEAR SCOPE FILMS LIMITED

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CLEAR SCOPE FILMS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL
STATEMENTS OF CLEAR SCOPE FILMS LIMITED
FOR THE PERIOD ENDED 31 DECEMBER 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Clear Scope Films Limited for the period ended 31 December 2025 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Clear Scope Films Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Clear Scope Films Limited that we have been engaged to compile, report to the Company's Director that we have done so and state those matters that we have agreed to state to the director of Clear Scope Films Limited 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 Clear Scope Films Limited and its director for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 December 2025 your duty to ensure that Clear Scope Films Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Clear Scope Films Limited. You consider that Clear Scope Films Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit of the financial statements of Clear Scope Films Limited. For this reason, we have not verified the 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 financial statements.

Susan E Brown FCA CTC Bsc (Hons)

Chartered Accountants & Statutory Audit Firm

Unit 6 Archway House
Main Street
Donabate
Co Dublin
K36VR80
23 March 2026

CLEAR SCOPE FILMS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Note	2025 €
Fixed assets		
Tangible assets	5	1,360
		<u>1,360</u>
Current assets		
Debtors: amounts falling due within one year	6	992
Cash at bank and in hand	7	12,872
		<u>13,864</u>
Creditors: amounts falling due within one year	8	(11,683)
		<u>2,181</u>
Net current assets		<u>2,181</u>
Total assets less current liabilities		<u>3,541</u>
Net assets		<u><u>3,541</u></u>
Capital and reserves		
Called up share capital presented as equity		100
Profit and loss account	9	3,441
		<u>3,541</u>
Shareholders' funds		<u><u>3,541</u></u>

I, as director of Clear Scope Films Limited, state that:

- (a) these financial statements have been prepared in accordance with the small 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 members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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 period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved:

Elaine Nicell

CLEAR SCOPE FILMS LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025**

Director

Date: 23 March 2026

The notes on pages 5 to 9 form part of these financial statements.

CLEAR SCOPE FILMS LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Called up share capital €	Profit and loss account €	Total equity €
Comprehensive income for the period			
Profit for the period	-	3,441	3,441
	<hr/>	<hr/>	<hr/>
Other comprehensive income for the period	-	-	-
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	3,441	3,441
Contributions by and distributions to owners			
Shares issued during the period	100	-	100
	<hr/>	<hr/>	<hr/>
Total transactions with owners	100	-	100
	<hr/>	<hr/>	<hr/>
At 31 December 2025	100	3,441	3,541
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 5 to 9 form part of these financial statements.

CLEAR SCOPE FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

The company is an Irish registered LTD with members liability limited. The address of the registered office is 8 Cherry Drive, Delgany Wood, Greystones, County Wicklow. The nature of the Company's operations and its principal activities are the provision of skills development within TV and film.. The functional and reporting currency of the Company is EURO.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Going concern

The Director is satisfied, having made the appropriate enquiries, that the company has sufficient funds, assets and support available to it, to continue its activities in the coming financial year. The director has a reasonable expectation, having made appropriate enquiries, that the company has adequate resources to continue in operational existence for the foreseeable future. The directors has agreed to continue to financial support to the company if required. For this reason the director continues to adopt the going concern basis in preparing the financial statements..

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

CLEAR SCOPE FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	20% Straight Line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

CLEAR SCOPE FILMS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

3. Employees

The average monthly number of employees, including the director, during the period was as follows:

	2025 No.
Directors	1

4. Director's remuneration

	2025 €
Director's emoluments	116,368
	<u>116,368</u>

5. Tangible fixed assets

	Computer equipment €
Cost or valuation	
Additions	1,701
At 31 December 2025	<u>1,701</u>
Depreciation	
Charge for the period on owned assets	341
At 31 December 2025	<u>341</u>
Net book value	
At 31 December 2025	<u>1,360</u>

6. Debtors

	2025 €
Trade debtors	892
Other debtors	100

CLEAR SCOPE FILMS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

6. Debtors (continued)

992

7. Cash and cash equivalents

2025
€

Cash at bank and in hand

12,872

12,872

8. Creditors: Amounts falling due within one year

2025
€

Trade creditors

369

Corporation tax

589

Taxation and social insurance

8,250

Accruals

2,475

11,683

9. Reserves

Profit and loss account

There was no movement on reserves other than through the profit and loss account.

10. Related party transactions

There were no related party transactions during the period under review.

11. Post balance sheet events

There have been no events since the year end which would require disclosure in the financial statements.

12. Controlling party

The company's controlling party is Ms Elaine Nicell

CLEAR SCOPE FILMS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025**

13. Exemption from production of a Statement of Cashflows

The company has availed of the exemption under S3.1B under FRS 102 to not prepare a statement of cash flows as it qualifies as a small company.

14. Approval of financial statements

The director approved these financial statements for issue on 23 March 2026