

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

**Company Name:** Nice & Nasty Limited  
**Company Number:** 425280  
**Financial Year:** 1 August 2024 to 31 July 2025

**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).

Director:



Date:



12/3/26

Secretary:



Date:

12/3/06

**NICE &ND NASTY LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 JULY 2025**

**NICE &ND NASTY LIMITED**

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**YEAR ENDED 31 JULY 2025**

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**NICE &ND NASTY LIMITED**

**YEAR ENDED 31 JULY 2025**

**DIRECTORS & OTHER INFORMATION**

**Directors**

**Desmond Balmer  
Malachy Clerkin**

**Secretary**

**Desmond Balmer**

**Bankers**

**Bank of Ireland  
Kildare Town**

**Registered Office**

**14 Ruanbeg Walk  
Ruanbeg Manor  
Kildare  
Ireland**

**Company Number**

**425280**

**Website**

**<http://www.niceandnasty.net>**

**NICE & NASTY LIMITED**

**ABRIDGED BALANCE SHEET 31 JULY 2025**

	2024	2025
<b>Fixed Assets</b>		
Tangible	100	50
<b>Current Assets</b>		
Debtors	0	0 (Zero)
Cash in Bank & in Hand	100	100
Creditors: (Due within one year)	(ZERO)	(ZERO)
Creditors: Due after more than one year	(21,702)	(21,702)
<b>NET CURRENT ASSETS / (LIABILITIES)</b>	<b>(22,702)</b>	<b>(22,747)</b>
<b>TOTAL NET ASSETS / (LIABILITIES)</b>	<b>(22,747)</b>	<b>(22,797)</b>
<b>CAPITAL &amp; RESERVES</b>		
Called up Share Capital	15,000	15,000
Profit and Loss Account	(37,160)	(37,160)
<b>SHAREHOLDER FUNDS</b>	<b>(22,160)</b>	<b>(22,160)</b>

The Financial statements have been prepared in accordance with the micro-companies regime and FRS 105 "The Financial reporting standard applicable to the Mirco-Entities Regime".

We as Directors of Nice & Nasty 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 companies 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 and loss for such a 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 (as a micro company). 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 micro companies' regime.

Approved by the Director and authorised on:

Director  
**Desmond Balmer**

Date:

12/3/26

Director  
**Malachy Clerkin**

Date:

12/3/26

**NICE &ND NASTY LIMITED**

**Statement of Directors Responsibilities and Declaration on Unaudited**

**Financial Statements**

The Directors made the following Statement in respect of the unaudited financial statements:

**GENERAL RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and the profit and loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2014 and all Regulations to be construed as one with those Acts. They are also responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Most if not all operations ceased for the period during COVID and are slowly returning but due to Directors and Artists commitments it's taken a little while longer than expected but everyone still committed. There will be minor sales figures reported in 2026 return that have not been collected during 2025 due to retailers and distributor The intention is to raise some funds and develop a studio and increase output in Q4 2025 and 2026 onwards. We are also considering diversifying into other Media avenues such as Design and content creation.

On behalf of the Board of Directors

Director  
Desmond Balmer



Date:

12/3/26

Signature:

Director  
Malachy Clerkin



Date:

12/3/26

Signature:

## NICE & NASTY LIMITED

### NOTES AND ACCOUNTING POLICIES

#### FOR THE YEAR ENDED 31 JULY 2025

#### 1. DIRECTORS' & SECRETARY'S INTERESTS

- The remuneration of any director during the financial year both for the current and preceding financial year
- **Directors' emoluments amount to € 0 (zero).**
- The information in relation to directors benefits - loans, quasi-loans, credit transactions and guarantees for the current and preceding financial year.

#### Directors Account – Mr. Desmond Balmer

	€
Opening Balance	23,508
Loans to company	0
Repayments to Director	0 (zero)
Closing Balance	<b>24,008</b>
Maximum balance at any time during the year	n/a

#### Directors Account – Mr. Malachy Clerkin

	€
Opening Balance	2,500
Loans to company	<b>0 (zero)</b>
Repayments to Director	0 (zero)
Closing Balance	<b>2,500</b>
Maximum balance at any time during the year	n/a

#### 2. Staff Numbers & Costs

Average number of persons employed by the company is nil.

- Nice & Nasty Limited has no staff and as such no wages or salaries.
- There are no social insurance costs
- There are no pensions or benefits incurred
- There were no compensation costs incurred
- Directors' emoluments amount to € 0 (zero).

### 3. RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS FUNDS

<b>Authorised Equity</b>	<b>€. 2024</b>	<b>€. 2025</b>
Opening Shareholder funds	(40,208)	(41,708)
Loss for the year	(124)	(430)
Dividends Paid	-	-
Closing Shareholder Funds	(41,208)	(41,708)

  

<b>Authorised Equity</b>	<b>€. 2012</b>	<b>€. 2025</b>
1,000,000 ordinary shares €1 each	€1,000,000	€1,000,000
Allotted, called up and fully paid	15,000	15,000

The company has not provided financial assistance to purchase its own shares.

#### Share Capital

- Details of authorized share capital, allotted/issued share capital and movements in respect of these shares.

#### Number of shares

		<b>2024</b>	<b>2025</b>
Desmond Balmer	Ordinary Shares	12,500	12,500
Malachy Clerkin	Ordinary Shares	2,500	2,500

### 4. ACCOUNTING POLICIES

#### ACCOUNTING POLICIES

##### a) Basis of Accounting:

- The financial statements have been prepared under the historical cost convention and comply with the financial reporting standards of the accounting standards board, as promulgated by the Institute of Public Accountants and the Companies Acts 1963 to 2014.

##### b) Cash Flow Statement:

- The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS 1: Cash flow statements, it is not prepared a cash flow statement.

**c) Tangible Fixed Assets:**

- Tangible fixed assets are stated at cost less accumulated depreciation.

**d) Depreciation:**

- Depreciation is calculated in order to write off the cost of tangible fixed assets
- Plant & Machinery 12.5% on cost
- Computers / Sound equipment 50% on cost

**e) The Company has no derivative financial investments.**

**f) The Company has no provision for deferred tax.**

**g) Bank Loans**

- There are no bank loans
- There is no Overdraft facility with the bank
- There are no Lease Finance agreements nor charges
- There are no Hire Purchase agreements nor charges

**5. RELATED PARTY DISCLOSURES**

**Reserves**

The Directors are satisfied that the going concern basis is appropriate. The Financial Statements have been prepared on the going concern basis which assumes the company will continue in operational existence for the foreseeable future.

**Ultimate Control**

The company is owned and controlled by its directors as outlined in the directors report.

**6. APPROVAL OF FINANCIAL STATEMENTS**

The Board of Directors approved these financial statements for issue on 20/02/2026 and resubmitted;

Date: 04/03/2026

Director:  Desmond Balmer

Director:  Malachy Clerkin

## NICE &ND NASTY LIMITED

### SCHEDULES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 JULY 2025

##### 1. COST OF SALES

Wages & Salaries	0 (Zero)	
Sub Contractor Payments (Mastering / Royalty)	0	
Advertising, PR, Promotion	0	
Motor Expenses & Motor Insurance	0	
Travel, Accommodation & Subsistence	0	
Licenses	-	
(Profit)/Loss on disposal of tangible assets	0	
Loss of earnings recovered	-	
Discounts received		
<b>Total Cost of Sales</b>	<b>ZERO</b>	<b>-</b>

##### 2. ADMINISTRATIVE COSTS

Directors Remuneration	0 (Zero)	
Wages & Salaries	0 (Zero)	
Rent & Rates	-	
Insurance	-	
Utility	0 (Zero)	
Repairs & Maintenance	-	
Printing	0	
Post & Stationary	0	
Telephone (pay as u go)	240	
Internet (Broadband) / Website / Online Services	120	
Entertainment	-	
Staff Welfare	-	
Legal & Professional	40	
Bank & Credit Charges	30	
Sundry Expenses	0 (Zero)	
Equipment Hire & Supplies	-	
Subscriptions & Donations	0 (Zero)	
<b>Total Admin Costs</b>		

**6. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION (€430)**

**7. TAX ON PROFIT ON ORDINARY ACTIVITIES €0 (zero)**

Corporation Tax at the Standard Rate

Corporation Tax is normally calculated at a rate of 12.5% on profits

#### 8. TANGIBLE FIXED ASSETS

	Plant & Equipment	Fixtures & Fittings	Leasehold Premises	Motor Vehicles	Total €
<b>Cost</b>					
Lap Top, Dell Inspiron 14 5000					<b>800</b>
<b>Depreciation</b>					
Lap Top, Dell Inspiron 14 5000					
<i>* Total Value after Depreciation</i>					<b>50</b>
<b>Net Book Value</b>					
At 31 Dec 2025					50
<i>* No Assets are held under finance leases or hire purchase contracts.</i>					

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**NICE &ND NASTY LIMITED**

**TRADING SUMMARY**

**FOR THE YEAR ENDED 31 JULY 2025**

	2024	2025
	Schedule	
Sales	343	0
Cost of Sales	100	0
Gross profit	243	0
Fundraising	n/a	n/a
Administrative Expenses	360	430
Interest payable and similar charges	-	-
Trading Profit	(117)	(430)