

C.R.O. Number: 474172

Prickly Pear Productions Limited

Unaudited Abridged Financial Statements

For the year ended 31 December 2025

Prickly Pear Productions Limited
Abridged Financial Statements

Contents

	Page
Statement of Directors Responsibilities	3
Abridged Balance Sheet	4
Notes to the Abridged Financial Statements	5-6

Prickly Pear Productions Limited

Statement of Directors' Responsibilities

For year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting .

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland).

In preparing those financial statements, the directors are required to:

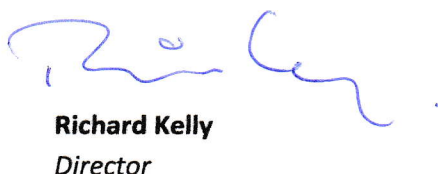
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare 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 keeping adequate accounting records, 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 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.

Signed on behalf of the board



Jessica Kelly
Director



Richard Kelly
Director

Date: 4 April 2026

Prickly Pear Productions Limited
Abridged Balance Sheet as at 31 December 2025

	Notes	31/12/2025 €	31/12/2024 €
Fixed Assets			
Tangible Assets		0	0
Current Assets			
Cash at Bank		0	55
Debtors		47	40
Prepayments		-	-
Corporation Tax		<u>5</u>	<u>5</u>
		52	100
Creditors: amounts falling due within one year			
	2	<u>(734)</u>	<u>(688)</u>
Net Current (Liabilities) Assets		<u>(682)</u>	<u>(588)</u>
Net Assets		<u>(682)</u>	<u>(588)</u>
Capital & Reserves			
Called up Share Capital		2	2
Profit & Loss Account		<u>(684)</u>	<u>(590)</u>
Equity Shareholders Funds		<u>(682)</u>	<u>(588)</u>

We, as the Directors of Prickly Pear Productions Limited, state that-

- a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 *section 358 or 359*, as appropriate, is complied with,
- c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- d) the directors acknowledge the obligations of the company, under this Act to (i) keep adequate accounting records and prepare statutory 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 year, and (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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 s.353 Companies Act 2014
- f) The financial statements were approved by the Board on the 4th of April 2026 and signed on its behalf by

Director



Richard Kelly

Director



Jessica Kelly

Prickly Pear Productions Limited

Notes to Financial Statements for the period 1 January 2025 to 31 December 2025

1) Accounting Policies

Basis of Preparation

The financial statements are prepared on the going concern basis and in accordance with generally accepted principles in Ireland and Irish Statute comprising the Companies Act 2014. They comply with the financial reporting standards on the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statement

Cash Flow Statement

The company has availed of the exemption in FRS1 from the requirement to produce a cash flow statement because it is classed as a small company.

Consolidated Accountants

The company has availed of the exemption in accordance with section 297 of the Companies Act 2014 from the obligation to prepare group accounts.

Turnover

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

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 year in which is receivable.

Taxation

Current Tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using 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 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 the

tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions during the year, which are denominated in foreign currencies, are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

2) Creditors: amounts falling due within one year

	2025	2024
	€	€
Bank Overdraft	0	0
Other Creditors	734	688
VAT	0	0
PAYE/PRSI	<u>0</u>	<u>0</u>
	<u>734</u>	<u>688</u>

3) Share Capital

Authorised Equity

1,000 Ordinary Shares of €1.00 each €1,000

Allotted, called up and fully paid equity

2 Ordinary shares of €1.00 each €2

The Directors and secretary who held office on the 31st of December 2025 had no interests other than those shown below in the shares of the company.

Richard Kelly	1 Ordinary Share of €1.00	50% Shareholding
Jessica Kelly	1 Ordinary Share of €1.00	50% Shareholding

4) Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 4th of April 2026.