

Company Number: 488623

**Nikalase Limited T/A Concept 4 Production
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025**

Nikalase Limited T/A Concept 4 Production

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Nikalase Limited T/A Concept 4 Production
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Nikalase Limited T/A Concept 4 Production for the financial year ended 31 August 2025

In accordance with our engagement letter dated 23 September 2022 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 August 2025 as set out on pages 4 to 6 which comprise the Statement of Financial Position 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 Nikalase Limited T/A Concept 4 Production, 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 Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that Nikalase Limited T/A Concept 4 Production 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 Nikalase Limited T/A Concept 4 Production. You consider that Nikalase Limited T/A Concept 4 Production 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 Nikalase Limited T/A Concept 4 Production. 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.

NOEL P GERAGHTY & CO. LTD

Suite 18
Broomhall Business Park
Rathnew
Co. Wicklow
County Wicklow

27 January 2026

Nikalase Limited T/A Concept 4 Production

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	Notes	2025 €	2024 €
Current Assets			
Cash at bank and in hand		74	-
Creditors: amounts falling due within one year	4	<u>(17)</u>	<u>(58)</u>
Net Current Assets/(Liabilities)		<u>57</u>	<u>(58)</u>
Total Assets less Current Liabilities		<u>57</u>	<u>(58)</u>
Creditors:			
amounts falling due after more than one year	5	<u>(7,755)</u>	<u>(7,455)</u>
Net Liabilities		<u><u>(7,698)</u></u>	<u><u>(7,513)</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	6	<u>(7,798)</u>	<u>(7,613)</u>
Shareholders' Deficit		<u><u>(7,698)</u></u>	<u><u>(7,513)</u></u>

We as Directors of Nikalase Limited T/A Concept 4 Production, 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 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 micro companies' regime.

Approved by the board on 27 January 2026 and signed on its behalf by:

Robert Joyce
Director

Orla Dunne
Director

Nikalase Limited T/A Concept 4 Production

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

Nikalase Limited T/A Concept 4 Production is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 488623. The registered office of the company is Macoye Upper, Inch, Gorey, Co. Wexford which is also the principal place of business of the company. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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 Statement of Financial Position 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 financial 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 Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

Nikalase Limited T/A Concept 4 Production
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

4. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	43
Accruals	17	15
	<u>17</u>	<u>58</u>
	<u><u>17</u></u>	<u><u>58</u></u>
5. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Directors' loan accounts	7,755	7,455
	<u>7,755</u>	<u>7,455</u>
	<u><u>7,755</u></u>	<u><u>7,455</u></u>
6. Income Statement	2025	2024
	€	€
At 1 September 2024	(7,613)	(7,432)
Loss for the financial year	(185)	(181)
	<u>(7,798)</u>	<u>(7,613)</u>
	<u><u>(7,798)</u></u>	<u><u>(7,613)</u></u>

7. Capital commitments

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

8. Post-Balance Sheet Events

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 January 2026.