

**Company registration number: 562792**

**Belmor Media Ltd**

**Unaudited abridged financial statements  
for the financial year ended 30th June 2025**

# Belmor Media Ltd

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## **Belmor Media Ltd**

### **Director's responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable her to ensure that the financial statements comply with the Companies Act 2014. She is 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.

On behalf of the board

**Kathleen Belton**  
**Director**

**Date: 23rd March 2026**

**Belmor Media Ltd**

**Balance sheet  
As at 30th June 2025**

	Note	2025 €	€	2024 €	€
<b>Fixed assets</b>					
Tangible assets		11,116		15,444	
			11,116		15,444
<b>Current assets</b>					
Debtors		273		-	
Cash at bank and in hand		31,134		43,857	
		31,407		43,857	
<b>Creditors: amounts falling due within one year</b>					
		(1,296)		(3,564)	
<b>Net current assets</b>			30,111		40,293
<b>Total assets less current liabilities</b>			41,227		55,737
<b>Net assets</b>			41,227		55,737
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			41,127		55,637
<b>Shareholders funds</b>			41,227		55,737

The financial statements have been prepared in accordance with the micro companies regime.

I, as director of Belmor Media Ltd state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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); and
- 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 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.

**The notes on pages 4 to 5 form part of these abridged financial statements.**

**Belmor Media Ltd**

**Balance sheet  
As at 30th June 2025**

- 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 abridged financial statements were approved by the director of the company on 23rd March 2026 and signed by:

**Kathleen Belton  
Director**

**The notes on pages 4 to 5 form part of these abridged financial statements.**

## Belmor Media Ltd

### Notes to the abridged financial statements Financial year ended 30th June 2025

#### 1. General information

Belmor Media Ltd is a company limited by shares, registered in Republic of Ireland. The address of its registered office is 23 Ard Aoibhinn, Rosslare, Wexford, and its company registration number is 562792.

#### 2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### 3. Accounting policies

The significant accounting policies adopted by the company and applied consistently in the preparation of these financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis and in accordance with the provisions available to Micro-entities under FRS 105 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Going concern**

The financial statements have been prepared on the going concern basis of accounting.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### **Taxation**

Current tax is recognised for the amount of tax payable on taxable profit for the current and past periods. Current tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

##### **Tangible assets**

Tangible fixed assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 15%
Computer Equipment	- 12.5%
Fittings fixtures and equipment	- 12.5%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Belmor Media Ltd**

**Notes to the abridged financial statements  
Financial year ended 30th June 2025**

**Impairment of assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	55,637	53,534
(Loss)/profit for the financial year	(14,510)	2,103
At the end of the financial year	<u>41,127</u>	<u>55,637</u>