

**Registration number 701331**

**DOPPLER MEDIA LIMITED**

**Abridged Financial Statements**

**for the financial year ended 31st December 2024**

# **DOPPLER MEDIA LIMITED**

## **Reports and Financial Statements**

### **Contents**

	<b>Page</b>
Directors and Other Information	2
Directors' Responsibilities Statement	3
Independent Auditor's Special Report to the Directors pursuant to section 356 of the Companies Act 2014	4 - 7
Balance Sheet	8
Notes to the Financial Statements	9 - 15

## **DOPPLER MEDIA LIMITED**

### **Directors and other information**

<b>Directors</b>	Sean Stanton Tom Stanton
<b>Secretary</b>	Tom Stanton
<b>Company number</b>	701331
<b>Registered office</b>	21 Seapoint Avenue, Blackrock, County Dublin.
<b>Accountants</b>	Gerard P. Reynolds & Associates, Chartered Accountants, 53 Iona Crescent, Drumcondra, Dublin 9.
<b>Bankers</b>	Bank Of Ireland, 28 Main Street, Blackrock, Dublin.

## **DOPPLER MEDIA LIMITED**

### **Directors' 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 Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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 directors are 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 them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. 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.

## **DOPPLER MEDIA LIMITED**

### **Independent Auditor's Special Report to the Directors of Doppler Media Limited pursuant to section 356 of the Companies Act 2014**

We have examined :

- (i) the abridged financial statements for the financial year ended 31st December 2024 on pages 8 to 15 which the directors of Doppler Media Limited propose to annex to the Annual Return of the company ; and
- (ii) the financial statements to be laid before the Annual General Meeting which form the basis for those abridged financial statements.

#### **Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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 the company's directors as a body, for our work, for this report, or for the opinion we have formed.

#### **Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

#### **Opinion**

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available for small companies).

On 4th March 2026 we reported as auditors of Doppler Media Limited to the members on the company's financial statements for the financial year ended 31st December 2024 to be laid before its Annual General Meeting and our report was as follows:

## **DOPPLER MEDIA LIMITED**

### **Independent Auditor's Special Report to the Directors of Doppler Media Limited pursuant to section 356 of the Companies Act 2014**

#### **"Independent Auditor's Report to the Members of Doppler Media Limited**

#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the financial statements of Doppler Media Limited for the financial year ended 31st December 2024 which comprise the Profit and Loss Account, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued in the UK by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the company as at 31st December 2024 and of its results for the financial year then ended;

- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the UK's Financial Reporting Council; and

- have been properly prepared in accordance with the requirements of the Companies Act 2014.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **DOPPLER MEDIA LIMITED**

### **Independent Auditor's Special Report to the Directors of Doppler Media Limited pursuant to section 356 of the Companies Act 2014**

#### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

#### **Respective responsibilities**

##### **Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## DOPPLER MEDIA LIMITED

### Independent Auditor's Special Report to the Directors of Doppler Media Limited pursuant to section 356 of the Companies Act 2014

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

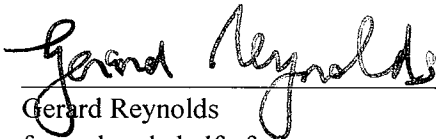
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [bit.ly/iaasa-aud-resp](http://bit.ly/iaasa-aud-resp).

This description forms part of our auditor's report.

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Gerard Reynolds

for and on behalf of:

Gerard P. Reynolds & Associates,  
Chartered Accountants, and Statutory Audit Firm,  
53 Iona Crescent,  
Drumcondra,  
Dublin 9.

Date: 4<sup>th</sup> March 2016

**DOPPLER MEDIA LIMITED**


**Balance Sheet  
as at 31st December 2024**

		2024		2023	
	Notes	€	€	€	€
<b>Fixed Assets</b>					
Tangible assets	8		7,105		10,208
<b>Current Assets</b>					
Debtors	9	13,660		14,810	
Cash at bank and in hand		8,172		10,064	
		<u>21,832</u>		<u>24,874</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(8,109)</u>		<u>(7,042)</u>	
<b>Net current assets</b>			<u>13,723</u>		<u>17,832</u>
<b>Net assets</b>			<u>20,828</u>		<u>28,040</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account	12		<u>20,728</u>		<u>27,940</u>
<b>Shareholders' equity</b>			<u>20,828</u>		<u>28,040</u>

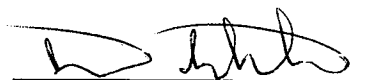
These financial statements have been prepared in accordance with the Small Companies Regime.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved and authorised for issue by the board of directors and signed on its behalf by:



**Séan Stanton**  
Director



**Tom Stanton**  
Director

Date: 01/03/2026

The notes on pages 9 to 15 form an integral part of these financial statements.

# DOPPLER MEDIA LIMITED

## Notes to the financial statements for the financial year ended 31st December 2024

### 1. General information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Doppler Media Limited for the financial year ended 31st December 2024.

Doppler Media Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 701331). The Registered Office is 21 Seapoint Avenue, Blackrock, County Dublin which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

#### Currency

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.

#### 2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

#### 2.2. Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs 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, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

## DOPPLER MEDIA LIMITED

### Notes to the financial statements for the financial year ended 31st December 2024

..... continued

#### 2.3. Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Fixtures, fittings & equipment	-	over 5 years
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The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### 2.4. Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

#### 2.5. Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

#### 2.6. Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

# DOPPLER MEDIA LIMITED

## Notes to the financial statements for the financial year ended 31st December 2024

..... continued

### 2.7. Taxation and deferred taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is made at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, including differences arising on the revaluation of fixed assets. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

## **DOPPLER MEDIA LIMITED**

### **Notes to the financial statements for the financial year ended 31st December 2024**

..... continued

#### **3. Financial instruments**

##### **Ordinary share capital**

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

##### **Cash and cash equivalents**

Cash at bank and in hand represents monies held in the bank current account.

##### **Other financial assets**

Other financial assets including trade debtors arising from services provided to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

##### **Loans and borrowings**

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company, with the exception of loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons), are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

Loans from directors who are natural persons and shareholders in the company (or close members of the family of such persons) are initially measured at transaction price and not discounted on subsequent measurement.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

# DOPPLER MEDIA LIMITED

## Notes to the financial statements for the financial year ended 31st December 2024

..... continued

### Other financial liabilities

Other financial liabilities, including trade creditors arising from goods and services purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

### Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

## 4. Judgements

The directors consider the accounting assumptions below to be its critical accounting judgements:

### Going Concern

The directors have adequately assessed the company's financial position and its cash requirements for a period of at least twelve months from the date of the approval of the financial statements. This assessment demonstrates that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

## 5. (Loss)/profit on ordinary activities before taxation

(Loss)/profit on ordinary activities before taxation is stated after charging:	<b>2024</b>	<b>2023</b>
	€	€
<b>Depreciation and amounts written off fixed assets</b>		
Depreciation of tangible fixed assets owned	3,103	3,103
	<u>          </u>	<u>          </u>

## 6. Directors' remuneration and transactions

There are no disclosure requirements under sections 305 and 306 of the Companies Act 2014 in respect of the current year.

**DOPPLER MEDIA LIMITED**

**Notes to the financial statements  
for the financial year ended 31st December 2024**

..... continued

**7. Employee numbers**

The average monthly number of persons employed by the company (including executive directors) during the financial year was 2 (2023 - 2).

**8. Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1st January 2024	15,517	15,517
At 31st December 2024	<u>15,517</u>	<u>15,517</u>
<b>Depreciation</b>		
At 1st January 2024	5,309	5,309
Charge for the year	<u>3,103</u>	<u>3,103</u>
At 31st December 2024	<u>8,412</u>	<u>8,412</u>
<b>Net book value</b>		
At 31st December 2024	<u>7,105</u>	<u>7,105</u>
At 31st December 2023	<u>10,208</u>	<u>10,208</u>

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	€	€
Trade debtors	13,660	14,810
	<u>13,660</u>	<u>14,810</u>

All debtors are due within one year.

# DOPPLER MEDIA LIMITED

## Notes to the financial statements for the financial year ended 31st December 2024

..... continued

<b>10. Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	€	€
Other creditors including tax and social insurance	600	600
Directors' accounts	100	100
Accruals	7,409	6,342
	<u>8,109</u>	<u>7,042</u>

### 11. Related party transactions and controlling party

Ultimate controlling party

The company is controlled by the directors.

Key management personnel compensation

The directors' remuneration disclosed in note 6 represents the total compensation paid to key management personnel.

Other related party transactions

All other related party transactions are disclosed under Directors' remuneration and transactions, note 6.

### 12. Appropriation of profit and loss account

	<b>2024</b>	<b>2023</b>
	€	€
Profit brought forward at the beginning of the financial year	27,940	25,786
(Loss)/profit for the financial year	(7,212)	2,154
<b>Profit carried forward at the end of the financial year</b>	<u>20,728</u>	<u>27,940</u>