

Registration Number 765478

Media Capital Management Limited
Reports and Unaudited Financial Statements
for the period from incorporation to 30 June 2025

Media Capital Management Limited
Reports and Unaudited Financial Statements

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Media Capital Management Limited

Reports and Unaudited Financial Statements

Statement of Director's responsibilities and declaration on unaudited financial statements

The director is responsible for preparing the Annual 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 Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

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

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

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director confirms that it has complied with the above requirements in preparing the financial statements.

The director is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. The director is 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. The director 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.

Where financial statements are to be published on the web, the director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

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**Statement of Director's responsibilities and declaration on unaudited
financial statements (continued)**

Director's declaration on unaudited financial statements

In relation to the financial statements as set out on pages 6 to 9:

- a) The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- b) The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period from incorporation to 30 June 2025.

On behalf of the board



Fergus McLoughlin
Director

Date: 5 March 2026

Media Capital Management Limited

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Abridged balance sheet as at 30 June 2025

	Notes	30 June 2025 €
Current assets		
Debtors		528
Cash at bank and in hand		<u>3,424</u>
Total current assets		<u>3,952</u>
Current liabilities		
Creditors falling due within one year		<u>50,700</u>
Total current liabilities		<u>50,700</u>
Net liabilities		<u>(46,748)</u>
Capital and reserves		
Called up share capital	3	100
Retained losses		<u>(46,848)</u>
Equity shareholders' funds		<u>(46,748)</u>

I, as director of Fergus McLoughlin Limited, 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 s.358 are satisfied,
- the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- 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 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, and
- the company has relied on the specified exemption contained in s.352 Companies Act 2014 (as a micro 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 s.353 Companies Act 2014.

On behalf of the board



Fergus McLoughlin
Director

Date: 5 March 2026

Media Capital Management Limited

Notes to the abridged financial statements for the period from incorporation to 30 June 2025

1. Statement of 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.

1.1. Basis of preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2012. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Accounting Standards Board and published by the Auditing Practices Board in the UK and Ireland.

1.2. 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 FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.3. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Depreciation

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

Fixtures, fittings and equipment	-	15% Straight Line
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1.5. Deferred taxation

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, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Directors and their interests

The interests of the directors who served during the year are as stated below:

	Ordinary shares of €0.001 each
	30/06/25
Fergus McLoughlin	100,000

There were no changes in the shareholdings between 30 June 2025 and the date of signing the financial statements.

3. Share capital

	2025
	€
Allotted, called up and fully paid equity	
100,000 Ordinary shares of €0.001 each	100

