

Company Number: 782295

Plural Video Limited

Abridged Unaudited Financial Statements

**for the financial period from 24 February 2025 (date of incorporation) to 31
December 2025**

Plural Video Limited

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Plural Video Limited
DIRECTOR AND OTHER INFORMATION

Director	Jack Deacon (Appointed 24 February 2025)
Company Secretary	Rebecca Moore (Appointed 24 February 2025)
Company Number	782295
Registered Office and Business Address	Dream Cottage Forth Commons Murrintown Wexford
Accountants	Lyndsey Roice Accountants Certified Public Accountants Ballyvaldon Blackwater Enniscorthy Wexford
Bankers	Revolut Konstitucijos Ave 21B Vilnius 08130 Lithuania

Plural Video Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 24 February 2025 (date of incorporation) to 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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

Irish company law requires the director to prepare financial statements for each financial period. Under that law, the director has 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. Under company law, the director 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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 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 them to ensure that the financial statements and Director's Report 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to Lyndsey Roice Accountants, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 24 February 2025 (date of incorporation) to 31 December 2025."

Signed on behalf of the board

Jack Deacon
Director

18 March 2026

Plural Video Limited
BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Tangible assets	7	<u>27,522</u>
Current Assets		
Debtors	8	25,847
Cash at bank and in hand		<u>81,888</u>
		<u>107,735</u>
Creditors: amounts falling due within one year	9	<u>(53,000)</u>
Net Current Assets		<u>54,735</u>
Total Assets less Current Liabilities		<u><u>82,257</u></u>
Capital and Reserves		
Called up share capital presented as equity	11	2
Retained earnings		<u>82,255</u>
Shareholders' Funds		<u><u>82,257</u></u>

Plural Video Limited

BALANCE SHEET

as at 31 December 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Plural Video Limited, 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) 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 period and of its profit or loss for such a financial period 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 small companies' regime.

Approved by the board on 18 March 2026 and signed on its behalf by:

Jack Deacon
Director

Plural Video Limited
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
Profit for the financial period	-	82,255	82,255
Net proceeds of equity Ordinary share issue	2	-	2
At 31 December 2025	2	82,255	82,257

Plural Video Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 February 2025 (date of incorporation) to 31 December 2025

1. General Information

Plural Video Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 782295. The registered office of the company is Dream Cottage, Forth Commons, Murrintown, Wexford which is also the principal place of business of the company. The principal activity of the company is that of video production. 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 period ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Plural Video Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 24 February 2025 (date of incorporation) to 31 December 2025

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost comprises purchase price and other directly attributable costs. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and other creditors

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Employee benefits

The company provides a range of benefits to employees, including annual bonus arrangements and paid holiday arrangements.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Period of financial statements

The financial statements are for the 10 month 8 days period from 24 February 2025 (date of incorporation) to 31 December 2025.

4. Statement on previous periods

The company did not present financial statements for previous periods.

Plural Video Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 February 2025 (date of incorporation) to 31 December 2025

5. Operating profit		Dec 25
		€
Operating profit is stated after charging:		
Depreciation of tangible assets		3,200
		<u><u>3,200</u></u>
6. Employees		
The average monthly number of employees, including director, during the financial period was 1, (Feb 25 - 0).		
		Dec 25
		Number
Director		1
		<u><u>1</u></u>
7. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 24 February 2025	-	-
Additions	30,722	30,722
	<u>30,722</u>	<u>30,722</u>
At 31 December 2025	30,722	30,722
	<u>30,722</u>	<u>30,722</u>
Depreciation		
At 24 February 2025	-	-
Charge for the financial period	3,200	3,200
	<u>3,200</u>	<u>3,200</u>
At 31 December 2025	3,200	3,200
	<u>3,200</u>	<u>3,200</u>
Net book value		
At 31 December 2025	27,522	27,522
	<u><u>27,522</u></u>	<u><u>27,522</u></u>
8. Debtors		Dec 25
		€
Trade debtors		25,847
		<u><u>25,847</u></u>
9. Creditors		Dec 25
Amounts falling due within one year		€
Taxation		25,025
Director's current account (Note 15)		26,650
Accruals		1,325
		<u><u>53,000</u></u>
Tax creditor is due before 23rd September 2025.		
10. Taxation		Dec 25
		€
Creditors:		
VAT		13,066
Corporation tax		11,751
PAYE		208
		<u><u>25,025</u></u>

Plural Video Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 24 February 2025 (date of incorporation) to 31 December 2025

11. Share capital			Dec 25
Description	Number of shares	Value of units	€
Authorised			
Ordinary	100,000	€1.00 each	100,000
			<u> </u>
Allotted, called up and fully paid			
Ordinary	2	€1.00 each	2
			<u> </u>

The director's and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 31/12/25
Jack Deacon	Ordinary	1
Rebecca Moore	Ordinary	1
		<u> </u>
		2
		<u> </u>

12. Profit and loss account		Dec 25
		€
At 24 February 2025		-
Profit for the financial period		82,255
		<u> </u>
At 31 December 2025		82,255
		<u> </u>

13. Capital commitments
 The company had no material capital commitments at the financial period-ended 31 December 2025.

14. Contingent liabilities
 The company had no contingent liabilities at the financial period-ended 31 December 2025.

15. Director's remuneration and transactions		Dec 25
		€
Remuneration		22,815
		<u> </u>

The following amounts are repayable to the director:

		Dec 25
		€
Jack Deacon		26,650
		<u> </u>

16. Post-Balance Sheet Events
 There have been no significant events affecting the company since the financial period-end.

17. Approval of financial statements
 The financial statements were approved and authorised for issue by the board on 18 March 2026.