

Company Number: 99976

Media Management and Production Limited
Unaudited Financial Statements
for the financial year ended 30 June 2025

Ryan Cannon Kirk
Accountant and Registered Auditors
20b Beckett Way
Parkwest Business Park
Dublin 12
D12 T2NF
Republic of Ireland

Media Management and Production Limited

CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Profit and Loss Account	5
Balance Sheet	6
Notes to the Financial Statements	7 - 8
Supplementary Information on Trading Statement	10 - 13

Media Management and Production Limited

DIRECTORS AND OTHER INFORMATION

Directors	Sean Walsh Sinead Hanna
Company Secretary	Sean Walsh
Company Number	99976
Registered Office and Business Address	33-34 Main Street Rathfarnham Village Dublin 14
Accountants	Ryan Cannon Kirk Accountant 20b Beckett Way Parkwest Business Park Dublin 12 D12 T2NF Republic of Ireland
Bankers	Bank of Ireland Rathfarnham SC Dublin 14
Solicitors	Frank Murphy Solicitors Priory House 19 Priory Office Park Stillorgan Dublin Ireland

Media Management and Production Limited
ACCOUNTANT REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of Media Management and Production Limited
for the financial year ended 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2025 as set out on pages 5 to 8 which comprise the Profit and Loss Account, the Balance Sheet and notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Media Management and Production Limited, 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.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 30 June 2025 your duty to ensure that Media Management and Production Limited 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 Media Management and Production Limited. You consider that Media Management and Production Limited 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 financial statements of Media Management and Production Limited. 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 financial statements.

RYAN CANNON KIRK
Accountant and Registered Auditors
20b Beckett Way
Parkwest Business Park
Dublin 12
D12 T2NF
Republic of Ireland

30 September 2025

Media Management and Production Limited

PROFIT AND LOSS ACCOUNT

for the financial year ended 30 June 2025

	2025 €	2024 €
Turnover	299,440	347,006
Other income	22,481	23,391
Cost of raw materials and consumables	(107,590)	(120,323)
Staff costs	(159,504)	(204,071)
Value adjustments and other amounts written off assets	(17,914)	(16,172)
Other expenses	(51,781)	(58,411)
Tax	(5,053)	1,717
Loss	(19,921)	(26,863)
Retained profit brought forward	384,963	411,826
Retained profit carried forward	365,042	384,963

Media Management and Production Limited

BALANCE SHEET

as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	313,496	330,412
Current assets	163,606	157,694
Creditors: amounts falling due within one year	(36,602)	(28,848)
Net Current Assets	127,004	128,846
Total Assets less Current Liabilities	440,500	459,258
Creditors: amounts falling due after more than one year	(5)	(5)
Provisions for liabilities	(6,982)	(6,394)
Accruals and deferred income	(3,500)	(2,925)
Net Assets	430,013	449,934
Capital and Reserves	430,013	449,934

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Media Management and Production 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) 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.

Approved by the Directors and authorised for issue on 30 September 2025 and signed on its behalf by:

Sean Walsh
 Director

Sinead Hanna
 Director

Media Management and Production Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Media Management and Production Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 33-34 Main Street, Rathfarnham Village, Dublin 14 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.

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.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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:

Land and buildings freehold	- 2% Straight line
Plant and machinery	- 25% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 20% Straight line

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.

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.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. 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 same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

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.

Media Management and Production Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Employee benefits

The company operates a defined contribution pension scheme.

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 Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Appropriation of Profit and Loss Account	2025	2024
	€	€
Profit brought forward	384,963	411,826
Loss for the financial year	(19,921)	(26,863)
Profit carried forward	365,042	384,963

4. Post-Balance Sheet Events

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

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30 September 2025.

MEDIA MANAGEMENT AND PRODUCTION LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

Media Management and Production Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 30 June 2025

	Schedule	2025 €	2024 €
Sales		299,440	347,006
Cost of sales	1	(107,590)	(120,323)
Gross profit		<u>191,850</u>	<u>226,683</u>
Overhead expenses	2	(229,199)	(278,654)
		(37,349)	(51,971)
Miscellaneous income	3	22,481	23,391
Net loss		<u><u>(14,868)</u></u>	<u><u>(28,580)</u></u>

Media Management and Production Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF SALES
for the financial year ended 30 June 2025

	2025 €	2024 €
Cost of Sales		
Direct costs	107,590	120,323
	<u>107,590</u>	<u>120,323</u>

Media Management and Production Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 30 June 2025

	2025 €	2024 €
Administration Expenses		
Wages and salaries (including directors' remuneration)	128,629	174,476
Social welfare costs	5,575	10,695
Directors' defined contribution pension costs	25,300	18,900
Rates	5,353	3,619
Insurance	5,522	6,222
Computer bureau costs	6,084	5,385
Light and heat	3,417	4,979
Cleaning	3,305	4,140
Repairs and maintenance	6,410	4,473
Printing, postage and stationery	5,445	4,474
Telephone	2,440	2,983
Motor expenses	2,457	6,844
Travel Expenses	715	764
Entertaining	1,515	1,545
Legal and professional	56	172
Accountancy	4,928	3,220
Bank charges	507	378
Bad debts	-	560
Staff welfare	335	4,660
General expenses	1,089	1,098
Subscriptions	642	1,304
Depreciation of tangible assets	17,914	16,172
Charitable donations	1,561	1,591
	<u>229,199</u>	<u>278,654</u>

Media Management and Production Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3 : MISCELLANEOUS INCOME
for the financial year ended 30 June 2025

	2025	2024
	€	€
Miscellaneous Income		
Rent receivable - other income	20,000	21,667
Government grants received	2,481	1,724
	<hr/> 22,481 <hr/>	<hr/> 23,391 <hr/>