

Your Online Media Limited
Unaudited abridged financial statements
for the financial year ended 31st December 2025

Your Online Media Limited

Contents

	Page
Director's responsibilities statement	3
Balance sheet	4 - 5
Notes to the financial statements	6 - 11

Your Online Media Limited

Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable 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" issued by the Financial Reporting Council. 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 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 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. 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.

Your Online Media Limited

BALANCE SHEET AS AT 31st December 2025

	Notes	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	7	157,732		157,732	
Current assets					
Debtors	8	22,893		22,757	
Investments		-		-	
Cash at bank and in hand		41,461		57,757	
		64,354		80,514	
Creditors: amounts falling due within one year	9	(115)		(2,057)	
Total assets less current liabilities		64,239		78,457	
Creditors: amounts falling due after more than one year	10	(67,878)		(72,357)	
Net Assets			154,093		163,830
Capital and reserves					
Called up share capital presented as equity		25,000		25,000	
Profit and loss account		129,093		138,830	
Shareholders' funds			154,093		163,830

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

Your Online Media Limited

Balance sheet (continued) As at 31st December 2025

We, as director(s) of Your Online Media 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 ins.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), and
- 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 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,

Approved by the board and authorised for issue on 18th January 2026

Sheila O'Connor
Director

These notes form part of these financial Statements

YOUR ONLINE MEDIA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2025

1 Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. 111 this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is meas red at the amounts of tax expected to pay or recover using the tax rates and laws that have been substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is meas ured using the tax rates and laws that have been enacted or substantively enacted by the reporting da e that are expected to apply to the reversal of the timing difference.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease lin the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reser es in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in p ofit or loss.

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	2%	<u>straight line</u>
Plant and machinery	20%	<u>straight line</u>
Fittings fixtures and equipment	20%	<u>straight line</u>
Motor vehicles	20%	<u>straight line</u>

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.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Hire purchase and finance leases

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

YOUR ONLINE MEDIA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st December 2025

2 Tangible fixed assets				
	Fixtures, fittings & equipment	Motor Vehicles	Land	Total
	€	€	€	€
Cost				
At 1 January 2025	-	-	157,732	157,732
Additions	-	-	-	-
At 31st December 2025	-	-	157,732	157,732
Depreciation				
At 1 January 2025	-	-	-	-
Charge for the year	-	-	-	-
At 31st December 2025	-	-	-	-
Net book value				
At 31 December 2024	-	-	157,732	157,732
At 31st December 2025	-	-	157,732	157,732

3 Debtors	2025	2024
	€	€
Trade debtors	-	-
Other debtors (Intercompany Loan)	18,345	18,345
Directors Loan	4,548	4,412
Prepayments and accrued income	-	-

4 Creditors: amounts falling due within one year	2025	2024
	€	€
Bank loans and overdrafts	-	-
Net obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	-
Loan from Director	-	-
Other creditors	-	-
Accruals and deferred income	-	-

Included in other creditors are amounts relating to taxation, as follows:		
V.A.T. control account	-	1,926
P.A.Y.E. control account	47	64
Corporation Tax control	-	-
Capital Gains Tax control	-	-

YOUR ONLINE MEDIA LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st December 2025

5 Creditors: amounts falling due after more than one year	2025	2024
	€	€
Bank loans		
Net obligations under finance leases and hire purchase agreements	-	-
Analysis of loans		
Wholly repayable within five years	67,878	72,357
Included in current liabilities	-	-
Loan maturity analysis		
In more than one year but not more than two years	-	-
In more than two years but not more than five years	67,878	72,357
Net obligations under finance leases and hire purchase contracts		
Repayable within one year		
Repayable between one and five years	-	-
Finance charges and interest allocated to future accounting periods		
Included in liabilities falling due within one year		
6 Reconciliation of movements in shareholders' funds	2025	2024
	€	€
(Profit)/Loss for the financial year	9,738	(3,528)
Proceeds from issue of shares	-	-
Net movement in shareholders' funds	9,738	(3,528)
Opening shareholders' funds	163,830	160,302
Closing shareholders' funds	154,093	163,830
7 Directors' remuneration	2025	2024
	€	€
Remuneration including pension contributions	-	-
8 Employees	2025	2024
	Number	Number
Number of employees		
The average monthly number of employees (including directors) during the year was:	1	1
Employment costs	2025	2024
	€	€
Wages and salaries	6,900	23,355
Social security costs	-	-
Costs of pension scheme	-	7,000

9 Approval of financial statements

The director approved the financial statements on the 18th January 2026.