

**Whole World Media Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2024**

**Whole World Media Ltd**  
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**Whole World Media Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	David Murray Elaine McArdle
<b>Company Secretary</b>	David Murray
<b>Company Number</b>	606089
<b>Registered Office and Business Address</b>	6-9 Trinity Street Dublin 2 D02 EY47 Ireland
<b>Accountants</b>	Gallagher Keane Limited 30 Upper Fitzwilliam St. Dublin 2

# Whole World Media Ltd

## BALANCE SHEET

as at 31 May 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	5	18,440	17,608
<b>Current Assets</b>			
Debtors	6	16,992	41,578
Cash at bank and in hand		38,007	12,072
		54,999	53,650
<b>Creditors: amounts falling due within one year</b>	7	(7,003)	(14,233)
<b>Net Current Assets</b>		47,996	39,417
<b>Total Assets less Current Liabilities</b>		66,436	57,025
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	8	66,336	56,925
<b>Shareholders' Funds</b>		66,436	57,025

We as Directors of Whole World Media Ltd, 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,

(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 micro companies' regime.

**Approved by the board on 6 February 2025 and signed on its behalf by:**

**David Murray**  
Director

**Elaine McArdle**  
Director

# Whole World Media Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2024

### 1. General Information

Whole World Media Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 606089. The registered office of the company is 6-9 Trinity Street, Dublin 2, D02 EY47, Ireland 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 May 2024 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### 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.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Turnover

Turnover comprises the invoice value of services provided 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:

Fixtures, fittings and equipment	- 20% 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.

#### 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.

#### 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.

**Whole World Media Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2024

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

<b>3. Operating profit</b>	<b>2024</b>	2023
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>8,170</b>	6,884
Loss on foreign currencies	<b>1,408</b>	1,355
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. Employees</b>		
The average monthly number of employees, including directors, during the financial year was 1, (2023 - 1).		
	<b>2024</b>	2023
	Number	Number
Directors	<b>1</b>	1
	<u><u>          </u></u>	<u><u>          </u></u>
<b>5. Tangible assets</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 June 2023	49,624	49,624
Additions	9,002	9,002
	<u>          </u>	<u>          </u>
At 31 May 2024	58,626	58,626
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 June 2023	32,016	32,016
Charge for the financial year	8,170	8,170
	<u>          </u>	<u>          </u>
At 31 May 2024	40,186	40,186
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 May 2024	<b>18,440</b>	<b>18,440</b>
	<u><u>          </u></u>	<u><u>          </u></u>
At 31 May 2023	17,608	17,608
	<u><u>          </u></u>	<u><u>          </u></u>
<b>6. Debtors</b>	<b>2024</b>	2023
	€	€
Trade debtors	<b>14,430</b>	40,712
Amounts owed by connected parties (Note 10)	<b>778</b>	778
Taxation	<b>1,784</b>	88
	<u>          </u>	<u>          </u>
	<b>16,992</b>	41,578
	<u><u>          </u></u>	<u><u>          </u></u>

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<b>7. Creditors</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>952</b>	453
Taxation	<b>5,102</b>	2,113
Directors' current accounts	<b>949</b>	11,667
	<u><b>7,003</b></u>	<u>14,233</u>

**8. Profit and loss account**

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
At 1 June 2023	<b>56,925</b>	38,485
Profit for the financial year	<b>9,411</b>	18,440
	<u><b>66,336</b></u>	<u>56,925</u>
At 31 May 2024		

**9. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 May 2024.

**10. Related party transactions**

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	<b>Balance 2024 €</b>	<b>Movement in year €</b>	<b>Balance 2023 €</b>	<b>Maximum in year €</b>
LRGH Media Ltd	<u>778</u>	<u>-</u>	<u>778</u>	<u>-</u>

**11. Post-Balance Sheet Events**

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

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 6 February 2025.