

**Company Registration No. 515991 (Ireland)**

# **GPD MEDIA LIMITED**

**UNAUDITED ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

# GPD MEDIA LIMITED

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# GPD MEDIA LIMITED

## DIRECTORS AND OTHER INFORMATION

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### Company Information

Directors	Ms. Siobhan O'Mara Mr. Kevin Hurley
Company Secretary	Mr. Kevin Hurley
Company Number	515991
Registered Office	Unit 18H Rosemount Park Drive Rosemount Business Park Ballycoolin Dublin 11
Bankers	Bank of Ireland O'Connell Street Dublin 1

# GPD MEDIA LIMITED

## STATEMENT OF DIRECTORS RESPONSIBILITIES

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The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council. Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory 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.

Directors' declaration on unaudited financial statements in relation to the statutory financial statements as set out on pages 3 to 7.

The directors approve these statutory financial statements and confirm 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 directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30<sup>th</sup> April 2025.

On behalf of the board

*Kevin Hurley*  
Kevin Hurley  
Director

31<sup>st</sup> January 2026

*Siobhan O'Mara*  
Siobhan O'Mara  
Director

31<sup>st</sup> January 2026

# GPD MEDIA LIMITED

## STATEMENT OF FINANCIAL POSITION AS AT 30<sup>th</sup> APRIL 2025

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		2025		2024	
	Notes	€	€	€	€
<b>Assets</b>					
<b>Current assets</b>					
Debtors	2	38,042	27,238		
Cash at bank and in hand		<u>64,568</u>	<u>61,060</u>		
Total current assets		102,610	88,298		
<b>Total Assets</b>		<u>102,610</u>	<u>88,298</u>		
<b>Equity &amp; Liabilities</b>					
Creditors: amounts falling due within one year	3	16,603	14,444		
<b>Equity</b>					
Called up share capital	4	2	2		
Retained earnings		<u>86,005</u>	<u>73,852</u>		
Total equity attributable to the owners		86,007	73,854		
<b>Total equity and liabilities</b>		<u>102,610</u>	<u>88,298</u>		

# GPD MEDIA LIMITED

## STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> APRIL 2025 (CONTINUED)

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We the directors of GPD 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) of the Companies Act 2014
- (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 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; We have done so on the ground 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.

On behalf of the board

Kevin Hurley  
Kevin Hurley  
Director

31<sup>st</sup> January 2026

Siobhan O'Mara  
Siobhan O'Mara  
Director

31<sup>st</sup> January 2026

# GPD MEDIA LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2025

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### 1 Accounting policies

The significant accounting policies adopted by the Company are as follows:

#### **Basis of Preparation**

The Statutory financial statements have been prepared on the going concern basis under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

#### **Turnover**

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

#### **Functional currency**

The functional currency of the financial statements is the euro.

#### **Revenue Recognition**

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

#### **Financial Assets**

Basic financial assets, including trade and other receivables, cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit and loss account.

# GPD MEDIA LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2025 (CONTINUED)

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

### Financial Liabilities

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

### Taxation

Current tax is the amount of income tax payable on taxable profit for the year or prior years. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements.

<b>2</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
		<b>€</b>	<b>€</b>
	Trade and other payables	38,042	27,238
<b>3</b>	<b>Creditors: amounts falling due within one year</b>		
	Trade and other creditors	14,151	10,907
	Tax creditors	<u>2,452</u>	<u>3,537</u>
		16,603	14,444
	Included in other creditors are amounts relating to taxation, as follows:		
	V.A.T. control account	713	2,391
	Corporation Tax	1,739	1,545
<b>4</b>	<b>Share capital</b>	<b>€</b>	<b>€</b>
	<b>Authorised</b>		
	100,000 Ordinary of €1 each	1,000,000	1,000,000
	<b>Allotted, called up and fully paid</b>		
	2 Ordinary of €1 each	<u>2</u>	<u>2</u>
<b>5</b>	<b>Directors Interests</b>		
	The directors' beneficial interests in the shares of the company were as stated below:		
		<b>Ordinary of €1 each</b>	
		<b>30 April 2025</b>	<b>30 April 2024</b>
	Siobhan O' Mara	1	1
	Kevin Hurley	1	1

# GPD MEDIA LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2025 (CONTINUED)

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	2025	2024
<b>6 Changes in equity</b>	<b>€</b>	<b>€</b>
Ordinary share capital at beginning of year	2	2
Share capital issued throughout the year	<u>-</u>	<u>-</u>
Retained earnings at the beginning of the year	73,852	57,631
Income for the year	<u>12,153</u>	<u>16,221</u>
Retained earnings at the end of the year	<u>86,005</u>	<u>73,852</u>
<b>Total Equity</b>	<b>86,007</b>	<b>73,854</b>
<b>7 Transactions with directors</b>		
Directors remuneration for the year	-	-
No transactions between the company and its directors other than those stated above took place during the year.		
<b>8 Employees</b>		
The company had no employees during the year		
<b>9 Approval of financial statements</b>		
The directors approved the financial statements on the 31 January 2026		