

**CLEVER MEDIA DIGITAL LIMITED**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

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**CLEVER MEDIA DIGITAL LIMITED**  
**COMPANY INFORMATION**  
**for the financial year ended 30 April 2025**

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<b>DIRECTOR</b>	Ondrej Papanek
<b>SECRETARY</b>	IRISH FORMATIONS CONNECT LIMITED
<b>REGISTERED OFFICE</b>	Unit 3D North Point House North Point Business Park New Mallow Road T23 AT2P Cork Ireland
<b>COMPANY NUMBER</b>	651106
<b>CHARTERED ACCOUNTANTS</b>	Lizdan Business Services Limited t/a Kinore Ground Floor 71 Baggot Street Lower Dublin D02 P593 Ireland
<b>BANKERS</b>	Revolut Bank UAB 2 Dublin Landings North Dock Dublin D01 V4A3 Ireland

**CLEVER MEDIA DIGITAL LIMITED**

**BALANCE SHEET**

**As at 30 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Current assets	-	243
Creditors: amounts falling due within one year	(7,340)	(5,647)
<b>Net current liabilities</b>	<b>(7,340)</b>	<b>(5,404)</b>
<b>Total assets less current liabilities</b>	<b>(7,340)</b>	<b>(5,404)</b>
Accruals and deferred income	(1,250)	(1,262)
<b>Net liabilities</b>	<b>(8,590)</b>	<b>(6,666)</b>
<b>Capital and reserves</b>	<b>(8,590)</b>	<b>(6,666)</b>

I, as director of Clever Media Digital Limited, 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 in s.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),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

The financial statements of Clever Media Digital Limited (registered number: 651106) were approved and authorised for issue by the director on 17 December 2025 and were signed on its behalf by:



Ondrej Papanek  
Director

**CLEVER MEDIA DIGITAL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
**for the financial year ended 30 April 2025**

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## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Clever Media Digital Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Unit 3D North Point House, North Point Business Park, New Mallow Road, T23 AT2P, Cork, Ireland.

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 financial statements are prepared in euro, which is the functional currency of the company.

### **Going concern**

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director notes that the business has net liabilities of €8,590. The Company is supported through loans from the director. The director has confirmed that the loan facilities will continue to be available for at least 12 months from the date of signing these financial statements and the director will continue to support the Company. Given the current position, the director believes that any foreseeable debts can be met for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

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

### **Trade and other debtors**

Trade and other debtors are measured initially at transaction price 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 and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**CLEVER MEDIA DIGITAL LIMITED**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)**  
**for the financial year ended 30 April 2025**

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**Trade and other creditors**

Trade and other creditors are measured initially at transaction price 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.

**Ordinary share capital**

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

**2. Appropriation of profit and loss**

	<b>Profit and loss account</b>
	<b>€</b>
<b>At 01 May 2023</b>	<b>(5,083)</b>
Loss for the financial year	(1,683)
<b>Total comprehensive loss</b>	<b>(1,683)</b>
<b>At 30 April 2024</b>	<b>(6,766)</b>
<b>At 01 May 2024</b>	<b>(6,766)</b>
Loss for the financial year	(1,924)
<b>Total comprehensive loss</b>	<b>(1,924)</b>
<b>At 30 April 2025</b>	<b>(8,690)</b>