

30TH NOVEMBER 2025

UNAUDITED

Financial Statements

B Á N Ú
MEDIA



B Á N Ú MEDIA TEORANTA

Contents

	Page
Directors & Other Information	03
Balance Sheet	04
Notes to the Financial Statements	06

Directors & Other Information

Company Registration Number	765361
Place of Registration	Ireland
Legal Form of Company	Limited
Registered Office	Clós Naomh Dúigh Anagaire Co. Dhún na nGall
Directors	Joseph Devenney Denise Duffy
Company Secretary	Denise Duffy
Bank	Revolut Bank UAB

Balance Sheet

as at 30th November 2025

	as at 30th Nov 2025 €
ASSETS	
Called Up Share Capital Not Paid	1.00
Fixed Assets	8,217.57
Current Assets	12,448.35
Prepayments and Accrued Income	451.12
CAPITAL, RESERVES & LIABILITIES	
Capital & Reserves	17,798.59
Creditors	3,319.45

We the directors of Bánú Media Teoranta state that;

- These financial statements have been prepared in accordance with the micro companies regime.
- 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 section 358 are satisfied
- 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
- 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
- The company has relied on the specified exemption contained in section 352 as a micro company; We have 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.

On behalf of the board

Joseph Devenney
Director



Date: 28/01/2026

Denise Duffy
Director



Date: 28/01/2026

Notes to the Financial Statements

1. Basis of Preparation and Compliance

The financial statements have been prepared in accordance with the Companies Act 2014 and FRS 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland).

In the preparation of the financial statements, the recognition and measurement principles of Section 1A (FRS 102) and the disclosure exemptions available to micro-entities under Schedule 3B (Companies Act 2014) have been applied.

The financial statements are prepared on the historical cost basis and are presented in Euro, which is the company's functional currency.

2. Going Concern

The directors have considered the financial position of the company and are satisfied that it has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

3. Accounting Policies

a. Revenue

Revenue represents the fair value of the consideration receivable for services provided in the ordinary course of business and is recognised when the company has satisfied its performance obligations.

b. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation.

Depreciation is provided on a straight-line basis over the estimated useful economic lives of the assets, determined by the directors having regard to the nature, condition and expected usage of each asset. The estimated useful lives are reviewed annually.

A full year's depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Notes to the Financial Statements

c. Financial Instruments

The company applies Section 11 of FRS 102 in accounting for basic financial instruments.

Financial assets and liabilities, comprising cash and bank balances, trade debtors and trade creditors, are recognised at transaction price.

d. Taxation

The charge for taxation represents the current corporation tax payable for the period, calculated on the basis of the taxable profits for the period in accordance with Irish tax legislation.

Current tax assets and liabilities are recognised for the amount of tax payable or recoverable in respect of the current and prior periods.

The company has availed of the exemption from recognising deferred tax under Section 1A of FRS 102.

Notes to the Financial Statements

4. Tangible Fixed Assets

Cost	€
At beginning of period	-
Additions	14,028.06
Disposals	-
At end of period	14,028.06

Accumulated Depreciation	€
At beginning of period	-
Charge for the Period	5,810.49
Disposals	-
At end of period	5,810.49

The Net Book Value of assets held at the balance sheet date is €8.217.57.

5. Share Capital

The company has an issued share capital of €2, comprising two ordinary shares of €1 each, of which €1 is unpaid at the balance sheet date.

6. Capital & Reserves

The following amounts were included within capital and reserves at the balance sheet date:

	€
Called up share capital	2.00
Profit and loss account	17,796.59
Total equity	17,798.59

Notes to the Financial Statements

7. Creditors: Amounts Falling Due Within One Year

The following amounts were included within creditors at the balance sheet date:

	€
Trade Creditors	-
VAT Payable	0.50
PAYE / PRSI / USC Payable	353.18
Corporation Tax Payable	2,966.77
Other Creditors	-
Total	3,319.45

8. Own Shares

The company did not hold any of its own shares at the balance sheet date.

9. Guarantees and Commitments

The company had no material guarantees or capital commitments at the balance sheet date.

10. Post Balance Sheet Events

There have been no significant events affecting the company since the balance sheet date.