

Company Number: 604757

United Interactive Marketing Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

United Interactive Marketing Limited
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United Interactive Marketing Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The directors approve these 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 they have made available to Xeinadin, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Paul Keegan
Director

31 October 2025

Dimostenis Dimas
Director

31 October 2025

United Interactive Marketing Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Intangible assets	6	-	4,085
Property, plant and equipment	7	230,252	178,113
Financial assets	8	143,750	143,750
Non-Current Assets		374,002	325,948
Current Assets			
Receivables	9	-	-
- amounts falling due after more than one year		50,000	-
- amounts falling due within one year		868,397	800,698
Cash and cash equivalents		408,128	536,551
		1,326,525	1,337,249
Payables: amounts falling due within one year	10	(198,811)	(298,819)
Net Current Assets		1,127,714	1,038,430
Total Assets less Current Liabilities		1,501,716	1,364,378
Payables:			
amounts falling due after more than one year	11	(127,390)	(78,817)
Net Assets		1,374,326	1,285,561
Equity			
Called up share capital presented as equity		100	100
Retained earnings		1,374,226	1,285,461
Equity attributable to owners of the company		1,374,326	1,285,561

United Interactive Marketing Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

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

We as Directors of United Interactive Marketing Limited, 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 359 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 small companies' regime.

Approved by the board on 31 October 2025 and signed on its behalf by:

Paul Keegan
Director

Dimostenis Dimas
Director

United Interactive Marketing Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	1,035,481	1,035,581
Profit for the financial year	-	249,980	249,980
At 30 June 2024	100	1,285,461	1,285,561
Profit for the financial year	-	88,765	88,765
At 30 June 2025	100	1,374,226	1,374,326

United Interactive Marketing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

United Interactive Marketing Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 604757. The registered office of the company is Block A, Cashel Business Centre, Cashel Road, Dublin 12, Ireland. The principal activity of the company is the setting up of commercial fundraisers and a direct marketing service 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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Turnover comprises the invoice value of services supplied by the company, exclusive of value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 3 years.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	10% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight line

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.

Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Trade and other receivables

Trade and other receivables are stated at cost less impairment losses for bad and doubtful debts.

United Interactive Marketing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other payables are stated at cost.

Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

Research and development

Research expenditure is written off to the Income Statement in the financial year in which it is incurred.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Amortisation of intangible assets	4,084	7,000
Depreciation of property, plant and equipment	47,909	29,645
(Profit) on disposal of property, plant and equipment	(6,629)	-
Research and development		
- expenditure in current financial year	10,000	-
Loss on foreign currencies	1,269	2,126
	<u><u> </u></u>	<u><u> </u></u>
4. Finance costs	2025	2024
	€	€
Interest	8,366	3,700
	<u><u> </u></u>	<u><u> </u></u>

United Interactive Marketing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 24, (2024 - 9).

	2025	2024
	Number	Number
Director	2	2
Employees	22	7
	<u>24</u>	<u>9</u>

6. Intangible assets

	€	Total €
Cost		
At 1 July 2024	11,667	11,667
	<u>11,667</u>	<u>11,667</u>
At 30 June 2025	11,667	11,667
	<u>11,667</u>	<u>11,667</u>
Provision for diminution in value		
At 1 July 2024	7,582	7,582
Charge for financial year	4,085	4,085
	<u>11,667</u>	<u>11,667</u>
At 30 June 2025	11,667	11,667
	<u>11,667</u>	<u>11,667</u>
Carrying amount		
At 30 June 2025	-	-
	<u>-</u>	<u>-</u>
At 30 June 2024	4,085	4,085
	<u>4,085</u>	<u>4,085</u>

7. Property, plant and equipment

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	-	56,036	183,360	239,396
Additions	22,967	7,130	113,882	143,979
Disposals	-	-	(84,742)	(84,742)
	<u>22,967</u>	<u>63,166</u>	<u>212,500</u>	<u>298,633</u>
At 30 June 2025	22,967	63,166	212,500	298,633
	<u>22,967</u>	<u>63,166</u>	<u>212,500</u>	<u>298,633</u>
Depreciation				
At 1 July 2024	-	23,784	37,499	61,283
Charge for the financial year	957	7,852	39,100	47,909
On disposals	-	-	(40,811)	(40,811)
	<u>957</u>	<u>31,636</u>	<u>35,788</u>	<u>68,381</u>
At 30 June 2025	957	31,636	35,788	68,381
	<u>957</u>	<u>31,636</u>	<u>35,788</u>	<u>68,381</u>
Carrying amount				
At 30 June 2025	22,010	31,530	176,712	230,252
	<u>22,010</u>	<u>31,530</u>	<u>176,712</u>	<u>230,252</u>
At 30 June 2024	-	32,252	145,861	178,113
	<u>-</u>	<u>32,252</u>	<u>145,861</u>	<u>178,113</u>

United Interactive Marketing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

8. Financial fixed assets		
	Listed investments	Total
	€	€
Investments		
Cost		
At 30 June 2025	143,750	143,750
	<u>143,750</u>	<u>143,750</u>
Carrying amount		
At 30 June 2025	143,750	143,750
	<u>143,750</u>	<u>143,750</u>
At 30 June 2024	143,750	143,750
	<u>143,750</u>	<u>143,750</u>
9. Receivables	2025	2024
	€	€
Trade receivables	453,263	375,936
Other debtors	99,947	68,050
Taxation	21,358	34,291
Called up share capital not paid	100	100
Prepayments	56,721	125,121
Trinity UK	287,008	197,200
	<u>918,397</u>	<u>800,698</u>
	<u>918,397</u>	<u>800,698</u>
Amounts falling due after more than one year and included in receivables are:		
	2025	2024
	€	€
Convertible Loan Notes	50,000	-
	<u>50,000</u>	<u>-</u>
10. Payables	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	81	314
Net obligations under finance leases and hire purchase contracts	39,656	32,882
Trade payables	22,203	165,204
Taxation	87,847	67,828
Other creditors	9,671	8,296
Pension accrual	15,038	9,000
Accruals	24,315	15,295
	<u>198,811</u>	<u>298,819</u>
	<u>198,811</u>	<u>298,819</u>
11. Payables	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	127,390	78,817
	<u>127,390</u>	<u>78,817</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	50,141	36,715
Repayable between one and five years	116,905	74,984
	<u>167,046</u>	<u>111,699</u>
	<u>167,046</u>	<u>111,699</u>

United Interactive Marketing Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

12. Income Statement

	2025	2024
	€	€
At 1 July 2024	1,285,461	1,035,481
Profit for the financial year	88,765	249,980
At 30 June 2025	1,374,226	1,285,461

13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

14. Directors' remuneration

	2025	2024
	€	€
Remuneration	401,789	382,261

15. Related party transactions

During the year, the company received services totalling €25,000 (2024: €40,000) from Celtic Kiwi Enterprises Limited, a company controlled by the same directors of the company.
At the year end, there were no outstanding amounts.

During the year, the company had the following balances owing from connected parties:

United Interactive Holdings Limited, a company controlled by a director of the company, owes €50,000 (2024: €167,000), which is included in trade receivables.

Trinity Marketing Limited, a company controlled by directors of the company, owes €290,000 (2024: €197,000), which is included in trade and other receivables.

Keegan Family PTY Limited, a company controlled by a director of the company, owes €1,900 (2024: €1,700), which is included in other receivables.

United Advertising Group PTY Limited a company controlled by a director of the company, owes €10,000 (2024: €10,000), which is included in other receivables.

These transactions were conducted on normal commercial terms.

During the year, the company received services totalling €168,000 (2024: €144,000) from Global Interactive Group Pty Limited, which holds a 50% shareholding in the company.
At the year end, the amount outstanding was €3,000 (2024: €97,000), which is included within trade payables.

The transactions were conducted on normal commercial terms.

During the year, the company received services totalling €25,000 (2024: €40,000) from Celtic Kiwi Enterprises Limited, a company controlled by the same directors of the company.
At the year end, there were no outstanding amounts.

During the year, the company had the following balances owing from connected parties:

United Interactive Holdings Limited, a company controlled by a director of the company, owes €50,000 (2024: €167,000), which is included in trade receivables.

Trinity Marketing Limited, a company controlled by directors of the company, owes €290,000 (2024: €197,000), which is included in trade and other receivables.

Keegan Family PTY Limited, a company controlled by a director of the company, owes €1,900 (2024: €1,700), which is included in other receivables.

United Interactive Marketing Limited
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for the financial year ended 30 June 2025

United Advertising Group PTY Limited a company controlled by a director of the company, owes €10,000 (2024: €10,000), which is included in other receivables.

These transactions were conducted on normal commercial terms.

16. Events After the End of the Reporting Period

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 October 2025.