

Registered number: 473196

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

UNAUDITED

**ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

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S.E. EASY LIMITED T/A SEARCH ENGINE EASY

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 AUGUST 2025

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

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, of the profit or loss for that 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's financial statements and then apply them consistently;
- make judgments 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.

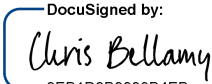
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and profit or loss of the Company to be determined with reasonable accuracy and 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 as set out on pages 2 to 14:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.
- The directors confirm that they have made available to Ormsby & Rhodes Limited, Chartered Accountants, all the Company's accounting records and provided all the information 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 year ended 31 August 2025.

On behalf of the board

DocuSigned by:

.....
Christopher Mark Bellamy
Director

Date: 26 September 2025

DocuSigned by:

.....
Keith John Dean
Director

Date: 26 September 2025

S.E. EASY LIMITED T/A SEARCH ENGINE EASY**ABRIDGED BALANCE SHEET***AS AT 31 AUGUST 2025*

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	9		584		1,506
			584		1,506
CURRENT ASSETS					
Debtors: amounts falling due within one year	10	35,045		28,229	
Cash at bank and in hand		70,309		90,960	
		105,354		119,189	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	11	(43,401)		(54,868)	
NET CURRENT ASSETS			61,953		64,321
TOTAL ASSETS LESS CURRENT LIABILITIES			62,537		65,827
NET ASSETS			62,537		65,827
CAPITAL AND RESERVES					
Called up share capital presented as equity			85		85
Profit and loss account			62,452		65,742
SHAREHOLDERS' FUNDS			62,537		65,827

S.E. EASY LIMITED T/A SEARCH ENGINE EASY


ABRIDGED BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2025

We, as directors of S.E. Easy Limited T/A Search Engine Easy, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (e) 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 state 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.
- (f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it 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 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

DocuSigned by:

.....
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Christopher Mark Bellamy
Director

Date: 26 September 2025

DocuSigned by:

.....
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Keith John Dean
Director

Date: 26 September 2025

The notes on pages 5 to 14 form part of these financial statements.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY**STATEMENT OF CHANGES IN EQUITY****FOR THE YEAR ENDED 31 AUGUST 2025**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 September 2024	85	65,742	65,827
COMPREHENSIVE INCOME FOR THE YEAR			
Profit for the year	-	152,710	152,710
CONTRIBUTIONS BY AND DISTRIBUTIONS TO OWNERS			
Dividends: Equity capital	-	(156,000)	(156,000)
AT 31 AUGUST 2025	85	62,452	62,537

STATEMENT OF CHANGES IN EQUITY**FOR THE YEAR ENDED 31 AUGUST 2024**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 September 2023	85	233,412	233,497
COMPREHENSIVE INCOME FOR THE YEAR			
Profit for the year	-	202,330	202,330
CONTRIBUTIONS BY AND DISTRIBUTIONS TO OWNERS			
Dividends: Equity capital	-	(370,000)	(370,000)
AT 31 AUGUST 2024	85	65,742	65,827

The notes on pages 5 to 14 form part of these financial statements.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. GENERAL INFORMATION

S.E. Easy Limited is a private limited company, incorporated in the Republic of Ireland. The company operates out of a premises located at 77 Lower Camden Street, Dublin 2, D02 XE80. The principal activity is that of the provision of internet services.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements fully comply with Section 1A of Financial Reporting Standard 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.3 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 20% Straight line
Computer equipment	- 20% - 33.33% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 DEBTORS

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.6 FINANCIAL INSTRUMENTS

The Company has elected to apply the provisions of Section 11 “Basic Financial Instruments” of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

Other financial assets

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date.

Financial assets are impaired when events, subsequent to their initial recognition, indicate the estimated future cash flows derived from the financial asset(s) have been adversely impacted. The impairment loss will be the difference between the current carrying amount and the present value of the future cash flows at the asset(s) original effective interest rate.

If there is a favourable change in relation to the events surrounding the impairment loss then the impairment can be reviewed for possible reversal. The reversal will not cause the current carrying amount to exceed the original carrying amount had the impairment not been recognised. The impairment reversal is recognised in the profit or loss.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.6 FINANCIAL INSTRUMENTS (continued)

Financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

2.7 CREDITORS

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.8 FOREIGN CURRENCY TRANSLATION

Functional and presentation currency

The Company's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

2.9 DIVIDENDS

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

2. ACCOUNTING POLICIES (CONTINUED)

2.10 TAXATION

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Useful economic life of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

b) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading experience, historical experience and the ageing profile of debtors are considered.

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

4. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION

The operating profit is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets	922	1,169
Exchange differences	2,029	2,405
	<u>2,029</u>	<u>2,405</u>

5. EMPLOYEES

The average monthly number of employees during the year was as follows:

	2025 No.	2024 No.
Programmers	4	4
	<u>4</u>	<u>4</u>

6. DIRECTORS' REMUNERATION

	2025 £	2024 £
Directors' emoluments	64,353	67,232
	<u>64,353</u>	<u>67,232</u>

S.E. EASY LIMITED T/A SEARCH ENGINE EASY

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

7. TAXATION

	2025 £	2024 £
CORPORATION TAX		
Current tax on profits for the year	21,814	28,825
TOTAL CURRENT TAX	21,814	28,825

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is higher than (2024 - higher than) the standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%). The differences are explained below:

	2025 £	2024 £
Profit on ordinary activities before tax	174,524	231,155
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2024 - 12.5%)	21,816	28,894
EFFECTS OF:		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	53	49
Capital allowances for year in excess of depreciation	(55)	(118)
TOTAL TAX CHARGE FOR THE YEAR	21,814	28,825

FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

8. DIVIDENDS

	2025 £	2024 £
'A' ORDINARY		
Dividends paid on equity capital	156,000	370,000
	156,000	370,000

S.E. EASY LIMITED T/A SEARCH ENGINE EASY**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 AUGUST 2025****9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Total £
COST OR VALUATION			
At 1 September 2024	91	7,781	7,872
Disposals	-	(5,300)	(5,300)
At 31 August 2025	<u>91</u>	<u>2,481</u>	<u>2,572</u>
DEPRECIATION			
At 1 September 2024	84	6,282	6,366
Charge for the year on owned assets	20	902	922
Disposals	-	(5,300)	(5,300)
At 31 August 2025	<u>104</u>	<u>1,884</u>	<u>1,988</u>
NET BOOK VALUE			
At 31 August 2025	<u>(13)</u>	<u>597</u>	<u>584</u>
At 31 August 2024	<u>7</u>	<u>1,499</u>	<u>1,506</u>

S.E. EASY LIMITED T/A SEARCH ENGINE EASY**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 AUGUST 2025****10. DEBTORS**

	2025	2024
	£	£
Trade debtors	24,072	15,915
Other debtors	10,938	12,280
Prepayments and accrued income	35	34
	<u>35,045</u>	<u>28,229</u>
	<u><u>35,045</u></u>	<u><u>28,229</u></u>

11. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	33,684	38,096
Corporation tax	2,223	8,952
PAYE/USC/PRSI payable	2,994	3,320
Accruals	4,500	4,500
	<u>43,401</u>	<u>54,868</u>
	<u><u>43,401</u></u>	<u><u>54,868</u></u>

12. FINANCIAL INSTRUMENTS

	2025	2024
	£	£
FINANCIAL ASSETS THAT ARE DEBT INSTRUMENTS MEASURED AT AMORTISED COST:		
Trade debtors	24,072	15,915
	<u>24,072</u>	<u>15,915</u>
	<u><u>24,072</u></u>	<u><u>15,915</u></u>
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST:		
Trade creditors	33,684	38,096
	<u>33,684</u>	<u>38,096</u>
	<u><u>33,684</u></u>	<u><u>38,096</u></u>

13. CONTROLLING PARTY

The company is ultimately controlled by Christopher Mark Bellamy through his shareholding in Leven Consultants Limited, a company incorporated in the United Kingdom.

