

**Smart Leads Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 28 February 2025**

**Smart Leads Ltd**  
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**Smart Leads Ltd**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	David Curry
<b>Company Secretary</b>	Niall Coughlan
<b>Company Number</b>	481823
<b>Registered Office</b>	88 Harold's Cross Cottages Dublin 6
<b>Business Address</b>	88 Harold's Cross Cottages Dublin 6
<b>Accountants</b>	Guardian Management Accounting Chartered Institute of Management Accountants Unit 3 Grange Road Retail Park Rathfarnham Dublin 16

**Smart Leads Ltd**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 28 February 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director 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 director must not approve the financial statements unless they is 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 director is 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.

The director is 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 Director's Report comply with the Companies Act 2014. They is 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.

**Smart Leads Ltd**  
**BALANCE SHEET**

as at 28 February 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Cash and cash equivalents		12,521	21
<b>Creditors: amounts falling due within one year</b>	5	<b>(56,810)</b>	(43,572)
		<u>(44,289)</u>	<u>(43,551)</u>
<b>Net Current Liabilities</b>			
		<b>(44,289)</b>	(43,551)
<b>Total Assets less Current Liabilities</b>			
		<u><b>(44,289)</b></u>	<u>(43,551)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		10	10
Retained earnings		<b>(44,299)</b>	(43,561)
		<u>(44,289)</u>	<u>(43,551)</u>
<b>Equity attributable to owners of the company</b>			
		<u><b>(44,289)</b></u>	<u>(43,551)</u>

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 Director's of Smart Leads Ltd, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that 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 13 January 2026 and signed on its behalf by:**

**David Curry**  
**Director**

**Smart Leads Ltd**  
**RECONCILIATION OF SHAREHOLDERS' FUNDS**  
as at 28 February 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 March 2023</b>	10	(42,926)	(42,916)
Loss for the financial year	-	(635)	(635)
<b>At 29 February 2024</b>	10	(43,561)	(43,551)
Loss for the financial year	-	(738)	(738)
<b>At 28 February 2025</b>	<b>10</b>	<b>(44,299)</b>	<b>(44,289)</b>

# Smart Leads Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

### 1. General Information

Smart Leads Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 481823. The registered office of the company is 88 Harold's Cross Cottages, Dublin 6. The Principle activity of the company is Business Networking. 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 28 February 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 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.

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% 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.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value 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.

#### 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 Balance Sheet date.

Deferred tax is recognised in respect of all 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 balance sheet date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet 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 Profit and Loss Account.

**Smart Leads Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 28 February 2025

**Ordinary share capital**

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

**3. Going concern**

During the year the company was generated a loss of €738. The Shareholders' Deficit was €44,289 at 28th February 2025. The directors are of the opinion that it is appropriate to prepare the financial statements on the going concern basis and has received assurances from the shareholder that they will continue to support the company for a period covering at least 12 months from the date when these financial statements are authorised for issue. On this basis, the financial statements have been prepared on a going concern basis

**4. Tangible assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost or Valuation</b>			
At 1 March 2024	255	26,000	26,255
At 28 February 2025	255	26,000	26,255
<b>Depreciation</b>			
At 1 March 2024	255	26,000	26,255
At 28 February 2025	255	26,000	26,255
<b>Net book value</b>			
At 28 February 2025	-	-	-

**5. Creditors**

**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	738	-
Director's current account (Note 7)	55,222	42,722
Accruals	850	850
	<b>56,810</b>	<b>43,572</b>

**6. Income Statement**

	<b>2025</b>	<b>2024</b>
	€	€
At 1 March 2024	(43,561)	(42,926)
Loss for the financial year	(738)	(635)
At 28 February 2025	<b>(44,299)</b>	<b>(43,561)</b>

**7. Director's transactions**

The following amounts are repayable to the director:

	<b>2025</b>	<b>2024</b>
	€	€
David Curry	55,222	42,722

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 13 January 2026.