

Registered number: 689616

OUTSOURCE DIGITAL MARKETING LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

OUTSOURCE DIGITAL MARKETING LIMITED

COMPANY INFORMATION

Directors	Siobhan Kavanagh Michael Broderick
Company secretary	Siobhan Kavanagh
Registered number	689616
Registered office	Unit 4a Elm House Millennium Park Naas Co. Kildare
Accountants	OSK Audit Limited East Point Plaza East Point Business Park Dublin 3
Bankers	AIB North Main Street Wexford Co. Wexford

CONTENTS

	Page
Directors' responsibilities statement	1
Abridged statement of financial position	2 - 3
Notes to the abridged financial statements	4 - 7

OUTSOURCE DIGITAL MARKETING LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The directors are responsible for preparing 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.

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 for 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 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 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 page 7:

- 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 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 OSK Audit Limited 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 30 September 2025.

OUTSOURCE DIGITAL MARKETING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025**

	2025	2024
	€	€
Fixed assets	1,425	<i>2,277</i>
Current assets	22,261	<i>18,517</i>
Creditors: amounts falling due within one year	(73,957)	<i>(37,903)</i>
Net current liabilities	(51,696)	<i>(19,386)</i>
Total assets less current liabilities	(50,271)	<i>(17,109)</i>
Net liabilities	(50,271)	<i>(17,109)</i>
Capital and reserves	(50,271)	<i>(17,109)</i>
 Appropriation of Profit and loss account		
	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the year	(37,360)	<i>(16,549)</i>
Other movement in the profit and loss account	(33,161)	<i>(20,810)</i>
Profit and loss account carried forward at the end of the year	(70,521)	<i>(37,359)</i>

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

We, as directors of Outsource Digital 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 358 are satisfied.

(c) the members 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 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 (as a micro company); 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:

Michael Broderick
Director

Siobhan Kavanagh
Director

Date: 30 January 2026

OUTSOURCE DIGITAL MARKETING LIMITED

**ABRIDGED STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 30 SEPTEMBER 2025**

The notes on pages 4 to 7 form part of these financial statements.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

1.2 Going concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

1.3 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.

1.4 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 reporting date in the countries where the Company operates and generates income.

1.5 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.

OUTSOURCE DIGITAL MARKETING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting policies (continued)

1.5 Tangible fixed assets (continued)

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:

Office equipment	-	33%
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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.

1.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

1.7 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.

1.8 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2. Debtors

	2025 €	2024 €
Trade debtors	10,498	10,334
Prepayments	232	238
	<u>10,730</u>	<u>10,572</u>

OUTSOURCE DIGITAL MARKETING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

3. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	11,531	7,944
	<u>11,531</u>	<u>7,944</u>

4. Creditors: Amounts falling due within one year

	2025 €	2024 €
Loan	5,000	-
Trade creditors	23,910	5,524
Taxation and social insurance	7,797	2,629
Other creditors	37,250	29,750
	<u>73,957</u>	<u>37,903</u>

OUTSOURCE DIGITAL MARKETING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. Share capital

	2025 €	2024 €
Authorised		
1,000,000 (2024 - 1,000,000) Ordinary shares of €1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid		
416 (2024 - 416) Ordinary shares of €1.00 each	<u>416</u>	<u>416</u>

6. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the year	(37,360)	(16,549)
Other movement in the profit and loss account	(33,161)	(20,810)
Profit and loss account carried forward at the end of the year	<u>(70,521)</u>	<u>(37,359)</u>

7. Approval of financial statements

The board of directors approved these financial statements for issue on 30th January 2025