

Company Number: 328922

3 Sixty Marketing Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

3 Sixty Marketing Limited

CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 7

3 Sixty Marketing Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>40,254</u>	<u>61,029</u>
Current Assets			
Debtors	7	214,345	220,415
Cash at bank and in hand		<u>150,820</u>	<u>156,215</u>
		<u>365,165</u>	<u>376,630</u>
Creditors: amounts falling due within one year	8	<u>(32,870)</u>	<u>(39,766)</u>
Net Current Assets		<u>332,295</u>	<u>336,864</u>
Total Assets less Current Liabilities		<u>372,549</u>	<u>397,893</u>
Creditors:			
amounts falling due after more than one year	9	<u>(3,219)</u>	<u>(15,488)</u>
Net Assets		<u><u>369,330</u></u>	<u><u>382,405</u></u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	10	<u>369,203</u>	<u>382,278</u>
Shareholders' Funds		<u><u>369,330</u></u>	<u><u>382,405</u></u>

I as Director of 3 Sixty 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 micro companies' regime.

Approved by the board on 1 December 2025 and signed on its behalf by:

Simon O Dwyer
Director

3 Sixty Marketing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

3 Sixty Marketing Limited is a company limited by shares incorporated in Ireland. WeDo Workspaces, Abbey Street, Kilkenny, R95 A327 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

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:

Fixtures, fittings and equipment	-	15% 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

Tangible assets 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 Balance Sheet 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 Profit and Loss Account.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

3 Sixty Marketing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	25,949	26,735
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,328	2,416
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 6, (2024 - 6).

	2025	2024
	Number	Number
Administration & sales	5	5
Directors	1	1
	<u> </u>	<u> </u>
	6	6
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2024	186,963	74,000	260,963
Additions	5,174	-	5,174
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	192,137	74,000	266,137
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2024	155,534	44,400	199,934
Charge for the financial year	11,149	14,800	25,949
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	166,683	59,200	225,883
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 30 June 2025	25,454	14,800	40,254
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	31,429	29,600	61,029
	<u> </u>	<u> </u>	<u> </u>

3 Sixty Marketing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>14,800</u>	<u>14,800</u>	<u>29,600</u>	<u>14,800</u>
7. Debtors			2025 €	2024 €
Trade debtors			147,216	135,707
Director's current account			49,312	54,396
Taxation			813	9,193
Prepayments			17,004	21,119
			<u>214,345</u>	<u>220,415</u>
8. Creditors			2025 €	2024 €
Amounts falling due within one year				
Amounts owed to credit institutions			1,251	2,837
Net obligations under finance leases and hire purchase contracts			12,270	12,270
Trade creditors			4,573	2,563
Taxation			12,581	21,234
Accruals			2,195	862
			<u>32,870</u>	<u>39,766</u>
9. Creditors			2025 €	2024 €
Amounts falling due after more than one year				
Finance leases and hire purchase contracts			<u>3,219</u>	<u>15,488</u>
Net obligations under finance leases and hire purchase contracts				
Repayable within one year			12,270	12,270
Repayable between one and five years			3,219	15,488
			<u>15,489</u>	<u>27,758</u>
10. Profit and loss account			2025 €	2024 €
At 1 July 2024			382,278	416,505
Loss for the financial year			(13,075)	(34,227)
At 30 June 2025			<u>369,203</u>	<u>382,278</u>
11. Capital commitments				

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

3 Sixty Marketing Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 1 December 2025.