

Company Registration Number: 532434

Outcam Digital Limited
Trading as *Outcam Digital Limited*

Unaudited Abridged Financial Statements
For the financial year ended **31 December 2024**

Outcam Digital Limited

Contents

Section	Page
Directors and Other Information	2
Directors' Statement	4
Balance Sheet	5
Notes to the Financial Statements	6

Directors and Other Information

Directors

Sinead Breathnach

Secretary

Lisa Petznik

Registered Office

288 Kimmage Road Lower

Dublin 6

D6WEA48

Business Address

288 Kimmage Road Lower

Dublin 6

D6WEA48

Directors Responsibility Statement

These abridged financial statements have been extracted from the statutory financial statements prepared under section 290 of the Companies Act 2014, in accordance with section 353 of that Act.

The directors are responsible for the preparation of financial statements for each financial year in accordance with FRS 105, *The Financial Reporting Standard applicable to the Micro-entities Regime*, and the requirements of the Companies Act 2014.

This responsibility includes the appropriate use of the going concern basis of accounting and the application of the exemptions available to the company as a qualifying micro-entity. In these circumstances, the financial statements are presumed to give a true and fair view.

The directors are also responsible for maintaining adequate accounting records to accurately disclose the company's assets, liabilities, financial position, and profit or loss, and for safeguarding the assets of the company and preventing and detecting fraud and other irregularities.

Sinead Breathnach

Director

Balance Sheet

As of 31 December 2024

Description	2024 (€)	2023 (€)
Current Assets	<u>27</u>	<u>27</u>
Creditors: Amounts falling due within one year	<u>19,892</u>	<u>19,892</u>
Net Current Liabilities	<u>19,865</u>	<u>19,865</u>
Total Assets Less Current Liabilities	<u>19,865</u>	<u>19,865</u>
Net Liabilities	<u>19,865</u>	<u>19,865</u>
Capital and Reserves	<u>19,865</u>	<u>19,865</u>

Notes to the Abridged Financial Statements
Financial Year Ended 31 December 2024

1. General Information

The company is a private company limited by shares, registered in Ireland.
The address of the registered office is:
288 Kimmage Road Lower, Dublin 6, D6WEA48

2. Statement of Compliance

These financial statements have been prepared in accordance with **FRS 105 – The Financial Reporting Standard applicable to the Micro-entities Regime**.

3. Accounting Policies and Measurement Bases

Basis of Preparation

The financial statements have been prepared on the **historical cost basis**.
The functional currency of the entity is **Euro**, and the financial statements are presented in Euro (€).

Financial Instruments

- A financial asset or liability is recognized only when the company becomes a party to the contractual provisions of the instrument.
- Financial instruments are initially recognized at **cost**, which is the transaction price.
- Investments in shares, subsidiaries, or participating interests are subsequently measured at **cost less impairment**.
- Derivatives are subsequently measured at **cost plus any transaction costs not immediately recognized in profit or loss, less any impairment losses recognized to date**. This is allocated to profit or loss over the term of the contract on a straight-line basis unless another systematic basis is more appropriate.
- Other financial instruments are measured at **cost plus transaction costs not immediately recognized, plus accumulated interest income or expense, less repayments and impairment**.
- Financial assets are reviewed for objective evidence of **impairment** at the end of each reporting period.
 - Impairment losses are recognized in profit or loss immediately.

- Any reversals of impairment are also recognized in profit or loss immediately.
-

4. Appropriations of Profit and Loss Account

€	2024	2023
At the start of the financial year	<u>19,965</u>	<u>19,965</u>
At the end of the financial year	<u>19,965</u>	<u>19,965</u>