

Company Number: 712175

**Smart Ads Direct Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Smart Ads Direct Limited**  
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**Smart Ads Direct Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	James Hogan
<b>Company Secretary</b>	Icon Secretarial Services Limited
<b>Company Number</b>	712175
<b>Registered Office and Business Address</b>	Icon Accounting, Columba House, Airside, Swords Dublin K67 R2Y9 Ireland
<b>Accountants</b>	Icon Accounting Chartered Certified Accountants Columba House Airside Swords Dublin
<b>Bankers</b>	Revolut 2 Dublin Landings North Dock Dublin 1 D01 V4A3 Ireland
	Allied Irish Banks, p.l.c. West Square Macroom Co. Cork
	Transferwise Rue du Trone 100, 3rd Floor Brussels 1050 Belgium

# Smart Ads Direct Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>510</u>	<u>612</u>
<b>Current Assets</b>			
Cash at bank and in hand		15,584	24,047
<b>Creditors: amounts falling due within one year</b>	7	<u>(11,084)</u>	<u>(22,637)</u>
<b>Net Current Assets</b>		<u>4,500</u>	<u>1,410</u>
<b>Total Assets less Current Liabilities</b>		<b>5,010</b>	2,022
<b>Creditors:</b>			
amounts falling due after more than one year	8	<u>-</u>	<u>(10,686)</u>
<b>Net Assets/(Liabilities)</b>		<u><b>5,010</b></u>	<u><b>(8,664)</b></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings	9	<u>4,910</u>	<u>(8,764)</u>
<b>Shareholders' Funds/(Deficit)</b>		<u><b>5,010</b></u>	<u><b>(8,664)</b></u>

# Smart Ads Direct Limited

## BALANCE SHEET

as at 31 December 2025

I as Director of Smart Ads Direct 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 23 February 2026 and signed on its behalf by:**

**James Hogan**  
Director

# Smart Ads Direct Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Smart Ads Direct Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 712175. The registered office of the company is Icon Accounting,, Columba House, Airside,, Swords, Dublin, K67 R2Y9, Ireland which is also the principal place of business of the company. 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 financial year ended 31 December 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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	-	12.5% Straight line
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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.

#### 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.

#### 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.

## Smart Ads Direct Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of tangible assets	<b>102</b>	102
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>126</b>	1,149
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2025</b>	2024
	Number	Number
Consultants	<b>1</b>	1
	<u>          </u>	<u>          </u>

### 6. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	816	816
	<u>          </u>	<u>          </u>
At 31 December 2025	816	816
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2025	204	204
Charge for the financial year	102	102
	<u>          </u>	<u>          </u>
At 31 December 2025	306	306
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 December 2025	<b>510</b>	<b>510</b>
	<u>          </u>	<u>          </u>
At 31 December 2024	612	612
	<u>          </u>	<u>          </u>

<b>7. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	€	€
Amounts owed to credit institutions	-	7,070
Trade creditors	<b>240</b>	240
Taxation	<b>9,504</b>	5,487
Director's current account	<b>1,340</b>	9,840
	<u>          </u>	<u>          </u>
	<b>11,084</b>	22,637
	<u>          </u>	<u>          </u>

## Smart Ads Direct Limited

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

8. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	-	10,686
	<u>          </u>	<u>          </u>
<b>Loans</b>		
Repayable in one year or less, or on demand	-	7,070
Repayable between one and two years	-	7,458
Repayable between two and five years	-	3,228
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>17,756</u>

## 9. Profit and loss account

	2025	2024
	€	€
At 1 January 2025	<b>(8,764)</b>	(28,033)
Profit for the financial year	<b>13,674</b>	19,269
	<u>          </u>	<u>          </u>
At 31 December 2025	<b>4,910</b>	(8,764)
	<u>          </u>	<u>          </u>

## 10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

## 11. Post-Balance Sheet Events

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

## 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 23 February 2026.