

**STRATEGIC MARKETING CONSULTANTS LIMITED**

**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**STRATEGIC MARKETING CONSULTANTS LIMITED**

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**STRATEGIC MARKETING CONSULTANTS LIMITED**

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

	Note	2025 €	2024 €
<b>Fixed assets</b>			
Tangible assets	7	12,936	19,436
		12,936	19,436
<b>Current assets</b>			
Debtors: amounts falling due within one year	8	30,284	31,093
Cash at bank and in hand		22,142	36,918
		52,426	68,011
Creditors: amounts falling due within one year	9	(41,266)	(30,699)
		11,160	37,312
<b>Net current assets</b>		<b>11,160</b>	<b>37,312</b>
<b>Total assets less current liabilities</b>		<b>24,096</b>	<b>56,748</b>
Creditors: amounts falling due after more than one year	10	(2,550)	(12,786)
		21,546	43,962
<b>Net assets</b>		<b>21,546</b>	<b>43,962</b>
<b>Capital and reserves</b>			
Called up share capital presented as equity		3	3
Profit and loss account		21,543	43,959
		21,546	43,962
<b>Shareholders' funds</b>		<b>21,546</b>	<b>43,962</b>

**STRATEGIC MARKETING CONSULTANTS LIMITED**

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

We, as directors of Strategic Marketing Consultants Limited, state that:

- (a) these financial statements have been prepared in accordance with the small companies regime.
- (b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (d) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).
- (e) 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; 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:

**Fergal Maher**  
**Director**

**Martine Samuel Maher**  
**Director**

**Date: 17 February 2026**

**Date: 17 February 2026**

The notes on pages 4 to 10 form part of these financial statements.

**STRATEGIC MARKETING CONSULTANTS LIMITED**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 APRIL 2025**

	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	€	€	€
<b>At 1 May 2023</b>	<b>3</b>	<b>54,127</b>	<b>54,130</b>
Loss for the year	-	(10,168)	(10,168)
<b>At 1 May 2024</b>	<b>3</b>	<b>43,959</b>	<b>43,962</b>
Loss for the year	-	(22,416)	(22,416)
<b>At 30 April 2025</b>	<b>3</b>	<b>21,543</b>	<b>21,546</b>

The notes on pages 4 to 10 form part of these financial statements.

## STRATEGIC MARKETING CONSULTANTS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 1. General information

Strategic Marketing Consultants Limited is a company limited by shares incorporated in the Republic of Ireland. The registered office of the company is 98 Henry Street, Limerick. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. All figures are rounded to the nearest Euro for presentation purposes.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### 2.2 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. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

## STRATEGIC MARKETING CONSULTANTS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 2. Accounting policies (continued)

##### 2.3 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.

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:

Short-term leasehold property	-	25%	Straight Line
Motor vehicles	-	20%	Straight Line
Fixtures and fittings	-	20%	Straight Line

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.

##### 2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.5 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### 2.6 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

##### 2.7 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.

## STRATEGIC MARKETING CONSULTANTS LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

#### 2. Accounting policies (continued)

##### 2.8 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.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

##### 2.9 Ordinary share capital

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

#### 3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

##### (i) Useful economic lives of tangible fixed assets

Long lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review the estimated asset lives and residual values and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Details of the useful lives is included in the accounting policies.

**STRATEGIC MARKETING CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**4. Loss on ordinary activities before taxation**

The operating loss is stated after charging:

	<b>2025</b>	2024
	€	€
Depreciation of tangible fixed assets	<b>6,500</b>	6,874
	<u><u>          </u></u>	<u><u>          </u></u>

**5. Interest payable and similar expenses**

	<b>2025</b>	2024
	€	€
Interest payable to credit institutions	<b>860</b>	1,468
	<u><u>          </u></u>	<u><u>          </u></u>

**6. Employees**

The average monthly number of employees, including the directors, during the year was as follows:

	<b>2025</b>	2024
	No.	No.
Directors	<b>2</b>	2
Administration	<b>1</b>	1
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>3</b>	3
	<u><u>          </u></u>	<u><u>          </u></u>

**STRATEGIC MARKETING CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**7. Tangible fixed assets**

	Short-term leasehold property €	Motor vehicles €	Fixtures and fittings €	Total €
<b>Cost or valuation</b>				
At 1 May 2024	3,809	32,000	16,370	52,179
At 30 April 2025	<u>3,809</u>	<u>32,000</u>	<u>16,370</u>	<u>52,179</u>
<b>Depreciation</b>				
At 1 May 2024	3,809	12,800	16,134	32,743
Charge for the year on owned assets	-	6,400	100	6,500
At 30 April 2025	<u>3,809</u>	<u>19,200</u>	<u>16,234</u>	<u>39,243</u>
<b>Net book value</b>				
At 30 April 2025	<u>-</u>	<u>12,800</u>	<u>136</u>	<u>12,936</u>
At 30 April 2024	<u>-</u>	<u>19,200</u>	<u>236</u>	<u>19,436</u>

**8. Debtors**

	2025 €	2024 €
Trade debtors	22,997	18,512
Directors' account (Note 12)	4,788	5,306
Withholding tax	-	3,600
Taxation	2,499	3,675
	<u>30,284</u>	<u>31,093</u>

**STRATEGIC MARKETING CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**9. Creditors: Amounts falling due within one year**

	2025 €	2024 €
Loans owed to credit institutions	21,724	14,566
Trade creditors	-	480
Taxation	11,236	11,008
Other creditors	155	614
Accruals	8,151	4,031
	41,266	30,699

**10. Creditors: Amounts falling due after more than one year**

	2025 €	2024 €
Loans owed to credit institutions	2,550	12,786

**Loans**

	2025 €	2024 €
<b>Amounts falling due within one year</b>		
Bank loans	21,724	14,566
<b>Amounts falling due 1-2 years</b>		
Bank loans	2,550	12,786
	24,274	27,352

**11. Capital commitments**

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

**STRATEGIC MARKETING CONSULTANTS LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**12. Directors' remuneration**

	2025 €	2024 €
Directors' emoluments	68,000	66,000
Pension contributions	20,300	20,800
	<u>88,300</u>	<u>86,800</u>

The following amounts are owed by the directors:

	2025 €	2024 €
Directors' account	<u>4,788</u>	<u>5,306</u>

**13. Post balance sheet events**

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

**14. Approval of financial statements**

The board of directors approved these financial statements for issue on 17 February 2026