

Registration Number 560613

Simply Social Media Limited

Abridged Unaudited Financial Statements

for the year ended 31 December 2025

(As modified by Sections 352 and 353 of the Companies Act 2014)

Simply Social Media Limited

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Simply Social Media Limited

Extract from the Director's Report

Director's & Secretary's interests

The director's and secretary's interests, as at the year end, in the company at the beginning and end of the year were as follows:

Year ended 31 December 2025	Mr. Clive Hooper € ordinary shares	Ms. Denise Hooper € ordinary shares	Total
At the beginning of the year	51	49	100
At the end of the year	51	49	100

Year ended 31 December 2024	Mr. Clive Hooper € ordinary shares	Ms. Denise Hooper € ordinary shares	Total
At the beginning of the year	51	49	100
At the end of the year	51	49	100

Simply Social Media Limited

Statement of Directors' Responsibilities for the year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and Promulgated by the Chartered Accountants Ireland and Irish Law. In preparing those financial statements, the directors are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to 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.

On behalf of the Board

Clive Hooper
Director

Denise Hooper
Director

Date: 20th February 2026

Simply Social Media Limited

**Directors' Declaration on Unaudited Financial Statements
for the year ended 31 December 2025**

In relation to the financial statements as set out on pages to 9 :

- (a) 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) the directors confirm that they have made available to Mc Carthy & Company, Chartered Accountants and the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- (c) 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 ending 31st December 2025

On behalf of the Board

Clive Hooper
Director

Denise Hooper
Director

Date: 20th February 2026

Simply Social Media Limited

**Abridged Balance Sheet
as at 31 December 2025**

	Notes	2025 €	2024 €
Current Assets			
Trade and other receivables		1,994	1,445
Cash and cash equivalents		14,579	13,221
		<u>16,573</u>	<u>14,666</u>
Creditors due within one year		<u>(4,989)</u>	<u>(4,408)</u>
Net Current Assets		<u>11,584</u>	<u>10,258</u>
Total Assets Less Current Liabilities		<u>11,584</u>	<u>10,258</u>
Equity			
Equity share capital	3	100	100
Retained profit		11,484	10,158
Total equity		<u>11,584</u>	<u>10,258</u>

Simply Social Media Limited

The notes on pages 8 to 9 form part of these abridged financial statements

We, as Directors of Simply Social Media Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are satisfied,
- the shareholders of the company have not served a notice on the company under Section 334(1) in accordance with Section 334(2),
- 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 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.
- the company has relied on the specified exemption contained in Section 352 Companies Act 2014; 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.

The financial statements were approved by the board on 20th February 2026 and signed on its behalf by

Clive Hooper
Director

Denise Hooper
Director

Simply Social Media Limited
Accounting Policies
for the year ended 31 December 2025

Simply Social Media Limited is primarily engaged in the provision of social media services to the commercial business sector.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain tangible fixed assets and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Companies Act 2014.

Currency

Functional and presentation currency:

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Transactions and Balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'finance (expense)/income'. All other foreign exchange gains and losses are presented in the profit and loss account within 'Other operating (losses)/gains'.

Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Simply Social Media Limited
Accounting Policies
for the year ended 31 December 2025

Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(a) **Current Tax**

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(b) **Deferred Tax**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

Trade Receivables

Trade receivables are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade Payables

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Simply Social Media Limited

**Notes to the Abridged Financial Statements
for the year ended 31 December 2025**

1. Directors' remuneration and transactions

	2025	2024
	€	€
Salary	8,807	8,798
 Directors loans	 2025	 2024
	€	€
At 31 December 2024	1,375	1,659
Advances during the year	437	216
	1,812	1,875
Repaid during the year	-	(500)
At 31 December 2025	1,812	1,375

Amounts owed to directors are unsecured, interest free and repayable on demand.

2. Taxation Creditors

	2025	2024
	€	€
The taxation creditors included in Taxation and Social Welfare are made up as follows:		
Corporation Tax	144	-
PAYE/PRSI	34	34
	178	34

3. Share capital

	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1.00 each	1,000,000	1,000,000
 Allotted, called up and fully paid equity		
100 Ordinary shares of €1.00 each	100	100

4. Post Balance Sheet events

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

Simply Social Media Limited

**Notes to the Abridged Financial Statements
for the year ended 31 December 2025**

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5. Directors' Secretaries' Interest

The directors who served during the year and their interests in the company at the beginning and the end of the year are:

	Ordinary shares	
	2025	2024
Clive Hooper	51	51
Denise Hooper	49	49
	<hr/>	<hr/>
	100	100
	<hr/>	<hr/>

Company Name: Simply Social Media Limited
Registration Number: 560613
Financial Year: year ended 31 December 2025

CERTIFICATE:

WE HEREBY CERTIFY that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: Denise Hooper
Secretary

Signature: Clive Hooper
Director

Name: Denise Hooper

Name: Clive Hooper

Date: 20th February 2026

Date: 20th February 2026