

Company Number: 771830

Ger Flanagan Digital Limited

Abridged Unaudited Financial Statements

for the period from Incorporation on 12 September 2024 to 30 September 2025

Ger Flanagan Digital Limited

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Ger Flanagan Digital Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the period from Incorporation on 12 September 2024 to 30 September 2025

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under the law the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

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

The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable him to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. He is 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.

Signed on behalf of the director



Gerard Flanagan
Director

27 February 2026

Ger Flanagan Digital Limited

BALANCE SHEET

as at 30 September 2025

	Notes	Sep 25 €
Current assets		
Debtors	5	20,971
Cash at bank and in hand		<u>23,132</u>
Creditors: amounts falling due within one year	6	(6,546)
Net Current Assets		<u>37,557</u>
Total Assets less Current Liabilities		<u>37,557</u>
Capital and Reserves		
Called up share capital presented as equity		1,000
Retained earnings		<u>36,557</u>
Equity attributable to owners of the company		<u>37,557</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I, as Director of Ger Flanagan Digital Limited, state that -

(a) the company is availing itself of the audit 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 of the Companies Act 2014 are satisfied;

(c) the shareholders of the company have not served a notice on the company under Section 334(1) of the Companies Act 2014 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 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with Section 353 Companies Act 2014 and the small companies' regime.

Approved by the director on 27 February 2026 and signed on its behalf by:



Gerard Flanagan
Director

Ger Flanagan Digital Limited

STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital	Retained earnings	Total
	€	€	€
At Incorporation (12 September 2024)	-	-	-
Issue of share capital	1,000	-	1,000
Profit for the financial period	-	36,557	36,557
At 30 September 2025	1,000	36,557	37,557

Ger Flanagan Digital Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the period from Incorporation on 12 September 2024 to 30 September 2025

1. General Information

Ger Flanagan Digital Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 771830. The registered office of the company is Ballyclogher, F23 ND99, Balla, Castlebar, Co. Mayo, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€). The principal activity of the company is the provision of advertising and digital marketing services.

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 period ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council. The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting date, monetary assets and liabilities denominated in foreign currencies are retranslated at the rates prevailing on the reporting date. Gains and losses arising on translation are included in profit or loss.

Revenue recognition

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

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.

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.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period 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. Period of financial statements

The financial statements cover the period from Incorporation on 12 September 2024 to 30 September 2025, a period of approximately 12 months and 18 days. There are no prior periods.

4. Employees

The average number of persons employed by the company (including the director) during the period was 1.

	Sep 25 Number
Director	1
	<hr/>
	1
	<hr/>

5. Debtors

Amounts falling due within one year:	€
Trade debtors	17,040
Directors' Loan	2,602
VAT Recoverable	329
Called up Share Capital not paid	1,000
	<hr/>
	20,971
	<hr/>

6. Creditors: Amounts Falling Due Within One Year

	€
Trade creditors	656
Taxation and social welfare	5,890
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	6,546
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7. Income Statement

	€
Operating profit	41,841
Tax on profit on ordinary activities	(5,284)
Profit for the financial period	<hr/>
	36,557
	<hr/>

8. Called Up Share Capital

	€
1,000 Ordinary shares of €1 each	1,000
At 30 September 2025, €1,000 of the called-up share capital remained unpaid.	

9. Directors' Loan

At 30 September 2025, a balance of €2,602 was due from the director, Gerard Flanagan. The balance is unsecured, repayable on demand, and bears interest at a rate of 13.5% per annum.

10. Capital commitments

The company had no material capital commitments at the financial period-ended 30 September 2025.

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the end of the financial period.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the director on 27 February 2026.