Abridged Unaudited Financial Statements

SNMC Consulting Ltd t/a 23 The Agency
For the year ended 30 June 2025

Contents

Directors and Other Information

SNMC Consulting Ltd t/a 23 The Agency
For the year ended 30 June 2025

Directors

Siobhán Murray
Owen Carroll

Secretary

Owen Carroll

Accountant

Fluent Accounting Limited
5 Glendoher Close
Rathfarnham
Dublin 16

Registered Office

13 Riverwood Court
Castleknock
Dublin 15

CRO Number

655591

Balance Sheet

SNMC Consulting Ltd t/a 23 The Agency
As at 30 June 2025

	30 JUN 2025	30 JUN 2024
Fixed assets		
Fixed assets	8,285	7,308
Fixed assets	**8,285**	**7,308**
Net current assets		
Current assets	495,368	307,462
Creditors: Amounts falling due within one year	(6,499)	(6,156)
Net current assets	**488,870**	**301,306**
Total assets less current liabilities	**497,155**	**308,613**
Liabilities		
Accruals and deferred income	(266,136)	(130,807)
Net assets	**231,019**	**177,807**
Capital and reserves		
Capital and reserves	231,019	177,807
Capital and reserves	**231,019**	**177,807**

These financial statements have been prepared in accordance with the Micro Entities Regime.

We, as Directors of SNMC Consulting Limited t/a 23 The Agency, state that:

(a) the company is availing itself of 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 section 358 is complied with;

(c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company;

(d) we acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company; and

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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.

Approved by the directors and authorised for issue on **18 February 2026**

Siobhán Murray, Director **Owen Carroll, Director**

Notes to the Financial Statements

SNMC Consulting Ltd t/a 23 The Agency
For the year ended 30 June 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of SNMC Consulting Limited t/a 23 The Agency for the financial year ended 30 June 2025.

SNMC Consulting Limited t/a 23 The Agency is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 655591). The Registered Office is 13 Riverwood Court, Castleknock, Dublin 15, Ireland, which is also the principal place of business of the company.

Currency
The financial statements have been presented in the Euro currency (€) without rounding.

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.

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Intangible asset

Intangible assets are valued at cost less accumulated amortisation. They are amortised using the straight-line basis over their estimated useful life of 5 years.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation.

Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fixtures, fittings & equipment - over 5 years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Impairments of assets, other than financial instruments

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Turnover

Turnover is stated net of trade discounts, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in deferred income.

Retirement benefit costs

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

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 method, except where the effect of discounting would be immaterial. In such cases they are stated at cost.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

3. Employees

The average number of persons employed by the company in the financial year was 7.

4. Appropriation of Profit and Loss Account

	2025	2024
Movement on profit and loss reserves		
Profit and Loss reserves brought forward at 1 July	177,707	112,981
Profit / (Loss) for the financial year	53,212	64,726
Profit and Loss reserves at 30 June	230,919	177,707