

SEAN HEWITT AUTHOR LIMITED

INCORPORATED IN REPUBLIC OF IRELAND

REGISTERED NUMBER 750819

ABRIDGED ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

SEAN HEWITT AUTHOR LIMITED

ABRIDGED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

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SEAN HEWITT AUTHOR LIMITED

ABRIDGED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

DIRECTORS AND OTHER INFORMATION

DIRECTORS	Sean Hewitt
SECRETARY	Carolyn Compelli
COMPANY NUMBER	750819
REGISTERED OFFICE	508 Lucan Road Dublin 20 D20 FK58
BANKERS	Bank of Ireland Grafton Street Dublin 2

SEAN HEWITT AUTHOR LIMITED
STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON THE
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

General Responsibilities

The directors – Sean Hewitt - is responsible for preparing the Annual Report and the Financial Statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

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.

The director is also responsible for maintaining 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 are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

The directors of the company had no interest in shares or debentures of the company or any other group undertaking during or the end of the financial year 2025.
Annual directors remuneration was €22,680.00.

Directors' declarations on unaudited financial statements.

In relation to the financial statements as set out on pages 5 to 7:

- The director approves 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.
- The director confirms that he has made available all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st December 2025.

Director

Secretary

Sean Hewitt

Carolyn Compelli

Date: 30/01/2026

SEAN HEWITT AUTHOR LIMITED

ABRIDGED BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 €
Current Assets		
Debtors	3	150
Cash on Hand		97,226
		<u>97,226</u>
Creditors: amounts falling due within one year	4	(4,894)
Current Assets less Liabilities.		92,482
Capital & Reserves		
Called up Share Capital	5	100
Profit & Loss Account		92,382
Equity shareholders funds		<u><u>92,482</u></u>

I/We, as director(s) of (company name), 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 s.358 are satisfied, (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2), (d) 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, *(e) the company has relied on the specified exemption contained in s.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 s.353 Companies Act 2014. On behalf of the board: 30/01/2026

Sean Hewitt – Director

Carolyn Compelli - Secretary

The notes on pages 6 to 7 form an integral part of these financial statements.

SEAN HEWITT AUTHOR LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 STATEMENT OF ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items that are considered material in relation to the company's financial statements.

1.1 BASIS OF PREPARATION

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 TURNOVER POLICY

Turnover represents the total invoice, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on the dispatch of the goods.

1.5. TAXATION

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. DIRECTORS AND SECRETARY AND THEIR INTERESTS

The directors who served during the year and their interests in the company are stated below:

	Ordinary Shares 31/12/25
Sean Hewitt.	100

There were no other related party transactions with the directors during the period.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 €
Debtors comprise the following:	
Taxation Debtor	
Withholding tax	150

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025
€

Creditors comprise the following:

Taxation Creditor	
PAYE/PRSI	889
Corporation Tax	4,005

5. SHARE CAPITAL

2025
€

Authorised	
100,000 Ordinary shares of €1.00 each	100,000
	<u>=====</u>

