

Company Number: 311362

**Comit Communications & Marketing Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Comit Communications & Marketing Ltd

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# **Comit Communications & Marketing Ltd**

## **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Allan Chapman Barry Chapman Deborah Chapman Louis Chapman (Resigned 28 March 2025)
<b>Company Secretary</b>	Allan Chapman
<b>Company Number</b>	311362
<b>Registered Office and Business Address</b>	D4 Nutgrove Office Park Rathfarnham Dublin 14 Ireland
<b>Accountants</b>	Leonard Accountancy Ltd. Chartered Certified Accountants P/A Leonard & Company D5 Nutgrove Office Park Dublin 14

# Comit Communications & Marketing Ltd

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

### "General responsibilities

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

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 directors are 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 them to ensure that the financial statements and Directors' Report 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.

### Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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.

The directors confirm that they have made available to Leonard Accountancy Ltd., (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

### Signed on behalf of the board

**Allan Chapman**  
Director

**27 March 2026**

**Barry Chapman**  
Director

**27 March 2026**

# Comit Communications & Marketing Ltd

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	11,933	9,900
<b>Current Assets</b>			
Debtors	6	79,003	100,993
Cash and cash equivalents		582,296	440,636
		661,299	541,629
<b>Creditors: amounts falling due within one year</b>	7	(285,298)	(223,567)
<b>Net Current Assets</b>		376,001	318,062
<b>Total Assets less Current Liabilities</b>		387,934	327,962
<b>Capital and Reserves</b>			
Called up share capital presented as equity		127	127
Retained earnings		387,807	327,835
<b>Equity attributable to owners of the company</b>		387,934	327,962

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.

We as Directors of Comit Communications & Marketing Ltd, 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 section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial 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 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 and the small companies' regime.

**Approved by the board on 27 March 2026 and signed on its behalf by:**

**Allan Chapman**  
Director

**Barry Chapman**  
Director

# Comit Communications & Marketing Ltd

## RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 January 2024</b>	127	283,864	283,991
Profit for the financial year	-	43,971	43,971
<b>At 31 December 2024</b>	127	327,835	327,962
Profit for the financial year	-	59,972	59,972
<b>At 31 December 2025</b>	<b>127</b>	<b>387,807</b>	<b>387,934</b>

# Comit Communications & Marketing Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Comit Communications & Marketing Ltd is a company limited by shares incorporated in Ireland. , D4 Nutgrove Office Park, Rathfarnham, Dublin 14, Ireland is the registered office, which is also the principal place of business of the company. . The principal activity of the company is the provision of Marketing & Communication Services. In the forthcoming year we do not foresee any significant changes in the nature of the business. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 year ended 31 December 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 year, 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.

#### Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20%/ 33% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### 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.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

# Comit Communications & Marketing Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>4,398</b>	7,016
Government grants received	-	(1,355)
	<u>          </u>	<u>          </u>

### 4. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2024 - 8).

	<b>2025</b>	2024
	Number	Number
Administration	<b>9</b>	8
	<u>          </u>	<u>          </u>

### 5. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	71,948	71,948
Additions	6,431	6,431
	<u>          </u>	<u>          </u>
At 31 December 2025	78,379	78,379
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 January 2025	62,048	62,048
Charge for the financial year	4,398	4,398
	<u>          </u>	<u>          </u>
At 31 December 2025	66,446	66,446
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 31 December 2025	<b>11,933</b>	<b>11,933</b>
	<u>          </u>	<u>          </u>
At 31 December 2024	9,900	9,900
	<u>          </u>	<u>          </u>

<b>6. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	<b>78,843</b>	100,836
Prepayments	<b>160</b>	157
	<u>          </u>	<u>          </u>
	<b>79,003</b>	100,993
	<u>          </u>	<u>          </u>

## Comit Communications & Marketing Ltd

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	31,269	28,961
Taxation	100,480	83,302
Accruals	152,480	78,810
Deferred Income	1,069	32,494
	<u>285,298</u>	<u>223,567</u>

## 8. Income Statement

	2025	2024
	€	€
At 1 January 2025	327,835	283,864
Profit for the financial year	59,972	43,971
	<u>387,807</u>	<u>327,835</u>

## 9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

10. Directors' remuneration	2025	2024
	€	€
Remuneration	542,565	406,353
Pension contributions	163,661	186,725
	<u>706,226</u>	<u>593,078</u>

## 11. Post-Balance Sheet Events

There have been no significant events since the year end that would impact on the accounts.

## 12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.