

Company Number: 432353

DOC Marketing Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

DOC Marketing Ltd
CONTENTS

| | Page |
|-----------------------------------|-------------|
| Balance Sheet | 3 |
| Notes to the Financial Statements | 4 - 6 |
| Extract from Directors' Report | 7 |

DOC Marketing Ltd

BALANCE SHEET

as at 30 June 2025

| | Notes | 2025 € | 2024 € |
|---|----------|-----------------|-----------------|
| Fixed Assets | | | |
| Tangible assets | | 70,564 | 113,001 |
| Investments | | 1,381 | 1,381 |
| Fixed Assets | | 71,945 | 114,382 |
| Current Assets | | | |
| Debtors | | 47,501 | 46,369 |
| Cash and cash equivalents | | 2,802 | 378,053 |
| | | 50,303 | 424,422 |
| Creditors: amounts falling due within one year | 5 | (31,631) | (35,303) |
| Net Current Assets | | 18,672 | 389,119 |
| Total Assets less Current Liabilities | | 90,617 | 503,501 |
| Capital and Reserves | | | |
| Called up share capital presented as equity | 6 | 100 | 100 |
| Retained earnings | | 90,517 | 503,401 |
| Equity attributable to owners of the company | | 90,617 | 503,501 |

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 DOC 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.

Approved by the board on 23 March 2026 and signed on its behalf by:

Donncha O'Callaghan
Director

Jennifer O'Callaghan
Director

DOC Marketing Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

DOC Marketing Ltd is a company limited by shares incorporated in Ireland. The registered office of the company is Tanglewood, Rochestown Road, Cork, T12 P3XH, Ireland which is also the principal place of business of the company. The company is engaged and specialises in the provision of light entertainment, broadcasting, marketing and advertising services. 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 financial year ended 30 June 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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.

Turnover

Turnover comprises the invoice value of services provided by the company, exclusive of trade discounts and value added tax.

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 | - | 12.5% Straight line |
| Motor vehicles | - | 12.5% Straight line |

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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

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.

DOC Marketing Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

| | | |
|--|-------------------|-------------------|
| 3. Operating (loss)/profit | 2025 | 2024 |
| | € | € |
| Operating (loss)/profit is stated after charging/(crediting): | | |
| Depreciation of tangible assets | 18,210 | 23,246 |
| (Profit) on disposal of tangible assets | (4,317) | - |
| | <u> </u> | <u> </u> |

4. Employees and remuneration

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

| | | |
|-----------|-------------------|-------------------|
| | 2025 | 2024 |
| | Number | Number |
| Directors | 2 | 2 |
| | <u> </u> | <u> </u> |

| | | |
|---------------------|-------------|------|
| 5. Creditors | 2025 | 2024 |
| | € | € |

Included in creditors:

Amounts falling due within one year

| | | |
|----------|-------------------|-------------------|
| Taxation | 14,854 | 31,130 |
| | <u> </u> | <u> </u> |

| | | | | |
|---|-------------------------|-----------------------|-------------------|-------------------|
| 6. Share capital | | | 2025 | 2024 |
| | | | € | € |
| Description | Number of shares | Value of units | | |
| Authorised | | | | |
| Ordinary Shares Class 1 | 100,000 | €1.00 each | 100,000 | 100,000 |
| | | | <u> </u> | <u> </u> |
| Allotted, called up and fully paid | | | | |
| Ordinary Shares Class 1 | 100 | €1.00 each | 100 | 100 |
| | | | <u> </u> | <u> </u> |

DOC Marketing Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

| Name | Class of Shares | Number Held | |
|----------------------|-------------------------|----------------|------------|
| | | At 30/06/25 | 01/07/24 |
| Donncha O'Callaghan | Ordinary Shares Class 1 | 80 | 80 |
| Jennifer O'Callaghan | Ordinary Shares Class 1 | 20 | 20 |
| | | <u>100</u> | <u>100</u> |

7. Income Statement

| | 2025 € | 2024 € |
|--------------------------------------|---------------|----------------|
| At 1 July 2024 | 503,401 | 471,719 |
| (Loss)/profit for the financial year | (412,884) | 31,682 |
| At 30 June 2025 | <u>90,517</u> | <u>503,401</u> |

8. Directors' remuneration

| | 2025 € | 2024 € |
|-----------------------|----------------|----------------|
| Remuneration | 100,761 | 83,922 |
| Pension contributions | 394,413 | 102,996 |
| | <u>495,174</u> | <u>186,918</u> |

9. Post-Balance Sheet Events

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

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 March 2026.

DOC Marketing Ltd
EXTRACT FROM DIRECTORS' REPORT
for the financial year ended 30 June 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

| Name | Class of Shares | Number Held At 30/06/25 | Number Held At 01/07/24 |
|----------------------|-------------------------|--|--|
| Donncha O'Callaghan | Ordinary Shares Class 1 | 80 | 80 |
| Jennifer O'Callaghan | Ordinary Shares Class 1 | 20 | 20 |
| | | 100 | 100 |

There were no changes in shareholdings between 30 June 2025 and the date of signing the financial statements.