

**CAIN MARKETING LIMITED**

**FINANCIAL STATEMENTS**

**TOGETHER WITH DIRECTORS' AND ACCOUNTANT'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**COMPANY NUMBER 100651**

# **CAIN MARKETING LIMITED**

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**CAIN MARKETING LIMITED**  
**DIRECTORS AND OTHER INFORMATION**  
**31<sup>st</sup> Dec 2025**

DIRECTORS:	MICHAEL KANE JOAN KANE
SECRETARY:	MICHAEL KANE
REGISTERED OFFICE:	UNIT C 2, ROSEMOUNT, BUSINESS PARK, BALLYCOOLIN, DUBLIN 11.
CHARTERED ACCOUNTANT:	BRENDAN BYRNE, FCA, CASTLEKNOCK DUBLIN 15.
BANKERS:	AIB BANK, DAME STREET, DUBLIN 2.
SOLICITORS:	M. ROCHE, SOLICITORS, ESSEX HOUSE, ESSEX GATE, DUBLIN 8.

## **CAIN MARKETING LTD.**

### **DIRECTORS REPORT FOR THE YEAR ENDED 31<sup>st</sup> Dec 2025**

The directors submit their report with the financial statements for the year ended 31 Dec 2025.

#### **REVIEW OF THE DEVELOPMENTS**

The directors expect the company to be profitable in 2026.

#### **DIRECTORS**

The present membership of the board is set out on page 3.

#### **HEALTH AND SAFETY**

It is the policy of the company to ensure the health and welfare of its employees by maintaining a safe place and system of work. The policy is based on the requirements of the Safety, Health and Welfare at Work Act 1989.

#### **DIRECTORS' RESPONSIBILITIES**

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements 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.

#### **DIVIDENDS**

No dividends are proposed.

#### **ON BEHALF OF THE BOARD:**

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**Michael Kane**  
**Director**  
9<sup>th</sup> March 2026.

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**Joan Kane**  
**Director**

**CAIN MARKETING LTD.**

**BALANCE SHEET AS AT 31<sup>st</sup> Dec 2025**

	NOTE	2025 €	2024 €
<b>Current Assets</b>	6	125,349	128,256
<b>Current Liabilities</b>	5	<u>(16,018)</u>	<u>(18,888)</u>
<b>Net Current Assets</b>		109,331	109,368
<b>Total Assets less Current Liabilities</b>		<u>109,331</u>	<u>109,368</u>
<b>Capital &amp; Reserves</b>			
Share capital	7	8,888	8,888
Revenue Reserves		<u>100,443</u>	<u>100,480</u>
		<u>109,331</u>	<u>109,368</u>

We as directors of Cain Marketing Ltd state that:

- The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- The company is availing itself of the exemption on the grounds that the conditions specified in s. 358 are satisfied.
- The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2).
- 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 and liabilities and financial position of the company at the end of its financial year and of the profit and 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.
- 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

\_\_\_\_\_  
**Michael Kane**  
Director  
9<sup>th</sup> March 2026.

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**Joan Kane**  
Director

## CAIN MARKETING LTD.

### NOTES TO THE FINANCIAL STATEMENT 31<sup>st</sup> Dec 2025

#### 1. ACCOUNTING POLICIES

(a) Accounting convention

The accounts have been prepared under the historical cost convention.

(b) Turnover

Turnover represents goods invoiced to customers during the year and is stated exclusive of V.A.T.

(c) Stocks

Stocks are stated at the lower cost or net realisable value.

Cost includes all expenditure which has been incurred in the normal course of business in bringing the products to their present location and condition.

Net realisable value is the actual or estimated selling price net of trade discounts, less all further costs to completion and all costs to be incurred in realising the selling price.

(d) Fixed Assets

Depreciation is provided on a straight line basis at the rates stated below which are estimated to reduce the assets to realisable value by the end of their expected working lives.

Motor vehicle	20%
Office equipment	20%
Fixtures & fittings	20%

(e) Debtors

Known bad debts are written off and specific provision is made for any amounts, the collection of which is considered doubtful.

(f) Leased Assets

Assets held under leasing arrangements that transfer substantially all the risks and rewards of ownership to the company are capitalised. The capital element of the related capital obligations is included in creditors. The interest element of the rental obligations is charged to the profit and loss account to produce a constant periodic rate of charge.

Rental in respect of all other leases is charged to the profit and loss account as incurred

**CAIN MARKETING LTD.**

**NOTES TO THE FINANCIAL STATEMENT**

**31<sup>st</sup> Dec 2025**

	<b>2025</b>	<b>2024</b>
	€	€
<b>2. INTEREST PAYABLE AND SIMILAR CHARGES</b>		
Bank Interest / Charges	527	506
<b>3. PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		
This is stated after charging:		
Directors' remuneration	-	-
<b>4. TAXATION ON ORDINARY ACTIVITIES</b>		
CT for year	-	-
	<hr/>	<hr/>
<b>5. CREDITORS (AMOUNT FALLING DUE WITHIN ONE YEAR)</b>		
	<b>2025</b>	<b>2024</b>
	€	€
Trade Creditors	14,267	16,366
Taxes	1,751	2,522
Other	<u>-</u>	<u>-</u>
	16,018	18,888
<b>6. CURRENT ASSETS</b>		
Stock	30,520	38,210
Debtors	46,368	48,400
Bank	39,752	32,936
Other	<u>8,709</u>	<u>8,710</u>
	125,349	128,256
<b>7. CALLED UP SHARE CAPITAL</b>		
Authorised		
Ordinary shares	31,743	
Alloted, called up and fully paid		
Ordinary €1 shares	8,888	
<b>8. DIRECTORS INTERESTS</b>		
The director's interests in the company are as follows:		
Ordinary shares		
Michael Kane	3,500	
Joan Kane	3,500	
<b>9. EMPLOYEES &amp; REMUNERATION.</b>		
<i>The average number of persons employed by the company during the financial year was 1 and is analysed into the following:</i>		

	<b>2025</b>	<b>2024</b>
Management	1	1
The staff costs comprised		
Wages	<u>36,000</u>	<u>38,161</u>

#### **11. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the Board of Directors on: -  
9<sup>th</sup> March 2026.

