

**Company registration number: 731058**

**CModY Limited**

**Unaudited abridged financial statements  
for the financial year ended 31 March 2025**

# **CModY Limited**

## **Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors responsibilities statement	<b>2</b>
Balance sheet	<b>3</b>
Notes to the financial statements	<b>4</b>

## **CMody Limited**

### **Directors and other information**

<b>Directors</b>	Barry Darmody Cliona Doyle
<b>Secretary</b>	Cliona Doyle
<b>Company number</b>	731058
<b>Registered office</b>	3 Inns Court Winetavern Street Dublin 8
<b>Business address</b>	3 Inns Court Winetavern Street Dublin 8
<b>Accountants</b>	Cronin Financial Limited 1 Terenure Place Terenure Dublin 6w

## **CMody Limited**

### **Directors responsibilities statement**

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

#### **Directors' Declaration on Unaudited Financial Statements**

In relation to the financial statements as set out on pages 3 to 4

(a) 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) The directors confirm that they have made available to Cronin Financial Limited, Chartered Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.

(c) The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31 March 2025.

On behalf of the board:

**Barry Darmody**

**Cliona Doyle**

**CModY Limited**

**Balance sheet  
As at 31 March 2025**

	<b>2025</b>	2024
	€	€
Current assets	100	100
<b>Net current assets</b>	<u>100</u>	<u>100</u>
<b>Total assets less current liabilities</b>	100	100
<b>Net assets</b>	<u><u>100</u></u>	<u><u>100</u></u>
<b>Capital and reserves</b>	<u><u>100</u></u>	<u><u>100</u></u>

We, as directors of CModY Limited 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the board of directors on 9 January 2026 and signed on behalf of the board by:

**Barry Darmody**  
Director

**Cliona Doyle**  
Director

## **CModY Limited**

### **Notes to the abridged financial statements Financial year ended 31 March 2025**

The significant accounting policies adopted by the Company and applied consistently are as follows:

#### **1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 3 Inns Court, Winetavern Street, Dublin 8.

The company number is 731058.

#### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

#### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

#### **Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### **4. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 9 January 2026.