

Registration number 637505

CMD Accounting Services Limited

Abridged financial statements

for the financial year ended 31 October 2025

CMD Accounting Services Limited

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CMD Accounting Services Limited

Directors and other information

Director	Colette Dunleavy
Secretary	Patricia Dunleavy
Company number	637505
Registered office	Slanemore Mullingar Co. Westmeath N91 CYK0
Accountants	Ronan Duffy & Co. Office 1 Eastwae Retail Centre Kinnegad Co. Westmeath
Business address	Slanemore Mullingar Co. Westmeath
Bankers	Allied Irish Banks Main St Maynooth Co. Kildare

CMD Accounting Services Limited

**Extract from Director's report in accordance with section 329 of the Companies Act 2014
for the financial year ended 31 October 2025
as signed by Colette Dunleavy on 22 January 2026**

The director and secretary who served during the financial year and their interest in the company are as stated below:

	Ordinary shares of €1 each	
	31/10/25	01/11/24
Colette Dunleavy	100	100
Patricia Dunleavy (Secretary)	-	-

CMD Accounting Services Limited

Director's responsibilities statement

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council, adopting Section 1A of that Standard, and Irish law). Under company law, the director 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 those financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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 director is responsible for ensuring the company keeps 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

CMD Accounting Services Limited

**Accountants' report on the unaudited financial statements to the director of
CMD Accounting Services Limited**

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company for the financial year ended 31 October 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at:

<https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland.

You have acknowledged on the balance sheet for the financial year ended 31 October 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Ronan Duffy & Co.
Chartered Accountants
Office 1 Eastwae Retail Centre
Kinnegad
Co. Westmeath**

Date: 22 January 2026

CMD Accounting Services Limited

Abridged balance sheet

as at 31 October 2025

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	8		2,420		3,416
Current assets					
Debtors	9	1,515		2,498	
Cash at bank and in hand		2,555		16,683	
		4,070		19,181	
Creditors: amounts falling due within one year	10	(2,104)		(5,276)	
Net current assets			1,966		13,905
Net assets			4,386		17,321
Capital and reserves					
Called up share capital presented as equity	11		100		100
Profit and loss account	12		4,286		17,221
Equity shareholders' funds			4,386		17,321

The unaudited financial statements have been prepared in accordance with the Companies Act 2014, and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the disclosure exemptions allowed by Section 1A of FRS 102 for small companies.

I, as director of CMD Accounting Services Limited, 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).
- I 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.
- 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.

The financial statements were approved by the Board on 22 January 2026 and signed on its behalf by

Colette Dunleavy
Director

The notes on pages 6 to 11 form an integral part of these financial statements.

CMD Accounting Services Limited

Notes to the abridged financial statements for the financial year ended 31 October 2025

1 General information

The unaudited financial statements have been prepared in accordance with the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland for period beginning on or after 1 January 2015.

The company has adopted the provisions of the Companies (Accounting) Act 2017 in the preparation of these financial statements.

CMD Accounting Services Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated in the Republic of Ireland. The Registered Office is Slanemore, Mullingar, Co. Westmeath, N91 CYK0 with the principal place of business of the company being Slanemore, Mullingar, Co. Westmeath.

The principal activity of the company is bookkeeping and payroll services.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Statement of 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.

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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' issued by the Financial Reporting Council.

2.2. Cash flow statement

The company meets the size criteria for a small company set by virtue of Section 358 of the Companies Act 2014, and therefore, in accordance with Section 1A of FRS 102, it has not prepared a cash flow statement.

2.3. Turnover Policy

Turnover represents the fair value of sales income of the company received and receivable during the year, excluding value added tax.

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Notes to the abridged financial statements for the financial year ended 31 October 2025

2.4. Tangible fixed assets and depreciation

Tangible fixed assets

Tangible fixed assets are recorded at historic cost. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
Computer equipment	-	12.5% Straight Line

2.5. Trade Debtors Provision Policy

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. 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.

2.6. Pensions

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

The pension costs charged in the financial statements represent the contribution payable by the company during the financial year.

2.7. Taxation

The 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.

Current tax is provided at amounts expected to be paid or recovered using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is recognised on all timing differences where the transaction or events that give rise to an obligation to pay more tax in the future, or a right to pay less tax in the future, have occurred by the balance sheet date. Deferred tax assets are recognised when it is more likely than not that they will be recovered. Deferred tax is measured at the average tax rates that are expected 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.

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**Notes to the abridged financial statements
for the financial year ended 31 October 2025**

3. Turnover

The total turnover of the company for the financial year has been derived from its principal activity wholly undertaken in Ireland.

4. Operating (loss)/profit

	2025	2024
	€	€

Operating (loss)/profit is stated after charging:

Depreciation and other amounts written off tangible assets	996	996
	43,024	44,221

5. Employees

There were no employees during the financial year apart from the director.

Number of employees

The average monthly numbers of employees

(including the director) during the financial year were:

	2025	2024
	1	2
	1	2

Employment costs

	2025	2024
	€	€

Wages and salaries	39,464	40,831
Social welfare costs	-	553
Other pension costs	3,560	3,390
	43,024	44,774

6. Director's remuneration

	2025	2024
	€	€

Amounts in relation to persons who were directors at any time during the financial year :

Aggregate emoluments paid to or receivable by directors and connected persons in respect of qualifying services	43,024	44,221
	43,024	44,221

Other than as shown above any further required disclosures in section 305 - 306, Companies Act 2014, are nil for both years.

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**Notes to the abridged financial statements
for the financial year ended 31 October 2025**

7. Pension costs

The company operates a defined contribution pension scheme for its employees which is funded by contributions made by the company to a separately administered pension fund. The pension costs charge represents contributions payable by the company to the fund and amounted to €3,560 (2024 - €3,390).

8. Tangible fixed assets	Fixtures, fittings and equipment	Computer equipment	Total
	€	€	€
Cost			
At 1 November 2024	4,952	3,020	7,972
At 31 October 2025	4,952	3,020	7,972
Depreciation			
At 1 November 2024	3,050	1,506	4,556
Charge for the financial year	619	377	996
At 31 October 2025	3,669	1,883	5,552
Net book values			
At 31 October 2025	1,283	1,137	2,420
At 31 October 2024	1,902	1,514	3,416

9. Debtors	2025	2024
	€	€
Trade & other debtors	1,515	2,498

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**Notes to the abridged financial statements
for the financial year ended 31 October 2025**

10. Creditors: amounts falling due within one year	2025 €	2024 €
<i>Other creditors</i>		
Trade & other creditors	800	800
Director's accounts	2,055	-
<i>Taxation creditors</i>		
Corporation tax	(982)	554
PAYE/PRSI	33	873
VAT	198	3,049
	2,104	5,276

The PRSI element of the PAYE/PRSI accrual above was €22 (31 October 2024 : €190).

11. Called up share capital presented as equity	2025 €	2024 €
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
12. Equity Reserves	Profit and loss account €	Total €
At 1 November 2024	17,221	17,221
(Loss)/retained profit for the financial year	(12,935)	(12,935)
At 31 October 2025	4,286	4,286

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**Notes to the abridged financial statements
for the financial year ended 31 October 2025**

13. Transactions with director

Name of director	Colette Dunleavy	
	2025	2024
	€	€
Amount (owed by)/owed to director as at 1 November 2024	-	1,280
Repaid to director in year	(100)	(1,280)
Advanced by director in the year	2,155	-
Amount (owed by)/owed to director as at 31 October 2025	<u>2,055</u>	<u>-</u>

The interest rate applied to this loan was 0% and is repayable on demand.

14. Related party transactions

Ultimate controlling party

Colette Dunleavy, the chairperson of the company, is considered by the Board to be the company's ultimate controlling party as she holds 100% of the ordinary share capital of the company.

15. Post balance sheet events

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

16. Approval of financial statements

The financial statements were approved by the Board on 22 January 2026.