

Company Number: 599214

CMR Fire & Security Limited
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

CMR Fire & Security Limited

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CMR Fire & Security Limited

DIRECTORS AND OTHER INFORMATION

Directors	Christopher McHale-Roe Carmel McHale-Roe
Company Secretary	Carmel McHale-Roe
Company Number	599214
Registered Office and Business Address	Tullinaloo Midfield Swinford Co. Mayo
Accountants	Mellett, Tyrrell & Co. Chartered Accountants Unit 1 McHale Retail Park Moneen Castlebar Co. Mayo
Bankers	Bank Of Ireland Main Street, Swinford, Co. Mayo

CMR Fire & Security Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 28 February 2025

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" 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.

Signed on behalf of the board

Christopher McHale-Roe
Director

22 January 2026

Carmel McHale-Roe
Director

22 January 2026

CMR Fire & Security Limited

BALANCE SHEET

as at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	42,000	56,000
Tangible assets	7	296,806	316,480
Investments	8	350,000	350,000
Fixed Assets		688,806	722,480
Current Assets			
Stocks	9	59,760	86,242
Debtors	10	555,237	815,612
Cash and cash equivalents		256,675	160,911
		871,672	1,062,765
Creditors: amounts falling due within one year	11	(254,878)	(457,074)
Net Current Assets		616,794	605,691
Total Assets less Current Liabilities		1,305,600	1,328,171
Creditors: amounts falling due after more than one year	12	(242,685)	(271,399)
Net Assets		1,062,915	1,056,772
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		1,062,815	1,056,672
Equity attributable to owners of the company		1,062,915	1,056,772

We as Directors of CMR Fire & Security 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 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 22 January 2026 and signed on its behalf by:

Christopher McHale-Roe
Director

Carmel McHale-Roe
Director

CMR Fire & Security Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 28 February 2025

	Called up share capital €	Retained earnings €	Total €
At 1 March 2023	100	784,218	784,318
Profit for the financial year	-	272,454	272,454
At 29 February 2024	100	1,056,672	1,056,772
Profit for the financial year	-	6,143	6,143
At 28 February 2025	100	1,062,815	1,062,915

CMR Fire & Security Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

CMR Fire & Security Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Tullinaloo, Midfield, Swinford, Co. Mayo which is also the principal place of business of the company. The principal activity of the company is the installation of Fire & Security systems to businesses. 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 28 February 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" 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.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Goodwill

Goodwill is amortised over 10 years.

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:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line
Leased Motor Vehicles	-	20% 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.

CMR Fire & Security Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

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 profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	169,763	71,200
Amortisation of goodwill	14,000	14,000
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 22, (2024 - 23).

	2025	2024
	Number	Number
Staff & Directors	22	23
	<u> </u>	<u> </u>

CMR Fire & Security Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

5. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 5 (b))	<u>15,501</u>	<u>38,848</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	<u>21,644</u>	<u>311,302</u>
Profit before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2024 - 12.50%)	2,706	38,913
Effects of:		
Expenses not deductible for tax purposes	1,638	1,287
Depreciation in excess of capital allowances for period	9,748	(1,352)
Surcharge	1,409	-
Total tax charge for the financial year (Note 5 (a))	<u>15,501</u>	<u>38,848</u>

6. Intangible assets

	Goodwill €	Total €
Cost		
At 1 March 2024	<u>140,000</u>	<u>140,000</u>
At 28 February 2025	<u>140,000</u>	<u>140,000</u>
Provision for diminution in value		
At 1 March 2024	84,000	84,000
Charge for financial year	<u>14,000</u>	<u>14,000</u>
At 28 February 2025	<u>98,000</u>	<u>98,000</u>
Net book value		
At 28 February 2025	<u>42,000</u>	<u>42,000</u>
At 29 February 2024	<u>56,000</u>	<u>56,000</u>

CMR Fire & Security Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Leased Motor Vehicles	Total
	€	€	€	€	€
Cost					
At 1 March 2024	112,744	15,767	601,415	151,850	881,776
Additions	-	6,089	144,000	-	150,089
At 28 February 2025	112,744	21,856	745,415	151,850	1,031,865
Depreciation					
At 1 March 2024	70,484	7,888	335,074	151,850	565,296
Charge for the financial year	14,088	2,482	153,193	-	169,763
At 28 February 2025	84,572	10,370	488,267	151,850	735,059
Net book value					
At 28 February 2025	28,172	11,486	257,148	-	296,806
At 29 February 2024	42,260	7,879	266,341	-	316,480

8. Investments

	Other unlisted investments	Total
	€	€
Investments		
Cost		
At 28 February 2025	350,000	350,000
Net book value		
At 28 February 2025	350,000	350,000
At 29 February 2024	350,000	350,000

9. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	59,760	86,242

The replacement cost of stock did not differ significantly from the figures shown.

10. Debtors

	2025	2024
	€	€
Trade debtors	554,384	833,977
Other debtors	(22,495)	(24,377)
Taxation	23,348	6,012
	555,237	815,612

CMR Fire & Security Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

11. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	9,490	70,125
Net obligations under finance leases and hire purchase contracts	87,340	87,340
Trade creditors	101,570	211,007
Taxation	40,523	80,066
Directors' current accounts (Note 15)	9,113	1,257
Accruals	6,842	7,279
	<u>254,878</u>	<u>457,074</u>
12. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	114,901	170,202
Finance leases and hire purchase contracts	127,784	101,197
	<u>242,685</u>	<u>271,399</u>
Loans		
Repayable in one year or less, or on demand	9,490	70,125
Repayable between two and five years	114,901	170,202
	<u>124,391</u>	<u>240,327</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	87,340	87,340
Repayable between one and five years	127,784	101,197
	<u>215,124</u>	<u>188,537</u>
13. Income Statement		
	2025	2024
	€	€
At 1 March 2024	1,056,672	784,218
Profit for the financial year	6,143	272,454
	<u>1,062,815</u>	<u>1,056,672</u>
At 28 February 2025	<u>1,062,815</u>	<u>1,056,672</u>
14. Capital commitments		
The company had no material capital commitments at the financial year-ended 28 February 2025.		
15. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	192,102	192,102
Pension contributions	77,918	37,142
	<u>270,020</u>	<u>229,244</u>

CMR Fire & Security Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 28 February 2025

The following amounts are repayable to the directors:

	2025	2024
	€	€
Christopher McHale-Roe	9,113	1,257

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 January 2026.