

**Alcomis Management Services CLG
ABRIDGED FINANCIAL STATEMENTS
YEAR ENDED 31 March 2025**

Registered No. 512075

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Directors' Report & Financial Statements

Directors and Other Information

Directors

Liam O'Halloran
Cormac O'Halloran
Phelim O'Halloran

Secretary

Liam O'Halloran

Bankers

AIB Bank,
Santry, Dublin 9.

Registered Office

282 Oldbridge Station, Naas,
KILDARE, W91 N1W8, Ireland

Directors' Report

The directors present their annual report and unaudited statutory financial statements for the year ended 31 March 2025

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The principal activity of the company is the provision of Consulting Services to SME customers in Ireland.

RESULTS AND DIVIDENDS

The Profit for the financial year amounted to €XXX (2024 profit €1,449). The directors have not declared a final or interim dividend for the year.

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows:

Liam O'Halloran	Shares held	99
Cormac O'Halloran	Shares held	1
Phelim O'Halloran	Shared Held	105

PRINCIPAL RISKS AND UNCERTAINTIES

The company is reliant on the performance of the Directors of the company to perform services and seek new business.

POST BALANCE SHEET EVENTS

There were no post balance sheet event

RESEARCH AND DEVELOPMENT

There was no research and development in the period.

DIRECTORS

The Directors are Liam O'Halloran, Cormac O'Halloran and Phelim O'Halloran

ACCOUNTING RECORDS

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep accounting records for the company.

Our accounting records are kept at 8 Sandyvale Lawn, Headford Road, Galway and utilise the Sage accounting system.

On behalf of the board

Signature
Phelim O'Halloran
Director

Date: 30 August 2025

Signature
Liam O'Halloran
Director/Secretary

Date: 30th August 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year, which give a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. 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
- State whether the statutory 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
- Prepare the statutory 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 and enable them to ensure that the statutory 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.

Directors' declaration on unaudited financial statements

- The directors approve these statutory 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 judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st March 2025.

On behalf of the board

Signature
Phelim O'Halloran
Director

Date: 30 August 2025

Signature
Liam O'Halloran
Director/Secretary

Date: 30th August 2025

Balance Sheet

At 31st March 2025

	Note	2,021 €	2,024 €
Debtors	4	€ 600	€ 12,947
Cash		€ 21,166	€ 2,262
Total Current Assets		€ 21,766	€ 15,209
Creditors falling due within one year	5	-€ 12,657	-€ 5,845
Net Current Assets		€ 9,109	€ 9,364
Total Assets less Current Liabilities		€ 9,109	€ 9,364
Called up Share Capital	6	€ 100	€ 100
Profit and Loss Account		€ 9,009	€ 9,264
Total Shareholders funds		€ 9,109	€ 9,364

I/We, as director(s) of (company name), 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) 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:

Phelim O'Halloran

Director

Date: 30 August 2025

Liam O'Halloran

Director/Secretary

Date: 30 August 2025

Notes to the financial statements

for the year ended 31 March 2022

1. Accounting Policies

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

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

Cash flow Statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash Flow Statements, it has not prepared a cash flow statement.

Taxation

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits.

Discounting is used in calculating deferred tax.

2. DIRECTORS REMUNERATION AND TRANSACTIONS

	2025 €	2024 €
Salary	55,000	54,000
Social Welfare Costs/ Refund (4.163)	-4,078	
	50,922	42,200

3. STAFF NUMBERS AND COSTS

The average number of employees was as follows

	2025	2024
Administration	1	1

	2025 €	2024 €
Salary	55,000	38,001
Social Welfare Costs/ Refund (4,163)	-4,078	4,199
	50,922	42,200

4. DEBTORS

	2025	2024
	€	€
Trade debtors	600	12,947

5. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 €	2024 €
Trade creditors	242	509
Accruals	0	1,000
PAYE/PRSI	12,104	413
VAT	311	3,923
	12,657	5,845

6. CALLED UP SHARE CAPITAL

100,000 ordinary shares of €1 each

	2025	2024
Authorised	100000	100000
Allotted, called up and fully paid	205	100

7. RESERVES AND DIVIDENDS

Retained profit at beginning of year	9,264
Profit for the year	-255
Retained profit at end of year	9,009

15. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the statutory financial statements on the 30th August 2025.