

Company registration number: 385897

CRM Design and Print Limited

Unaudited abridged financial statements

for the financial year ended 30th April 2025

CRM Design and Print Limited

Contents

	Page
Directors responsibilities	1
Balance sheet	2 - 3
Notes to the abridged financial statements	4 - 8

CRM Design and Print Limited

Directors responsibilities statement financial year ended 30th April 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 the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Certified Public Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 2 to 8:

- 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 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.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30th April 2025.

On behalf of the board

Mark Daniel
Director

Richard Kelly
Director

Date: 19 March 2026

CRM Design and Print Limited

**Balance sheet
As at 30th April 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	709		-	
		709	709	-	-
Current assets					
Stocks	6	15,000		4,000	
Debtors	7	29,907		57,921	
Cash at bank and in hand		49,344		72,151	
		94,251		134,072	
Creditors: amounts falling due within one year					
	8	(96,140)		(107,872)	
Net current (liabilities)/assets			(1,889)		26,200
Total assets less current liabilities			(1,180)		26,200
Net (liabilities)/assets			(1,180)		26,200
Capital and reserves					
Called up share capital presented as equity			3		3
Profit and loss account			(1,183)		26,197
Shareholders (deficit)/funds			(1,180)		26,200

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

CRM Design and Print Limited

**Balance sheet (continued)
As at 30th April 2025**

We, as directors of CRM Design and Print 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 section 358 of the Companies Act 2014 are satisfied;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 19th March 2026 and signed on behalf of the board by:

Mark Daniel
Director
Date: 19 March 2026

Richard Kelly
Director

CRM Design and Print Limited

Notes to the abridged financial statements Financial year ended 30th April 2025

1. Accounting policies

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 6 Bridgecourt Office Park, Walkinstown Avenue, Dublin 12. and the company registration number is 385897.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

CRM Design and Print Limited

Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Trade and other debtors

Trade and other debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables 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.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

CRM Design and Print Limited

Notes to the abridged financial statements (continued) Financial year ended 30th April 2025

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2024: 4).

3. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	147,000	138,000
Pension contributions to defined contribution plans in respect of qualifying services	18,417	28,047
	<u>165,417</u>	<u>166,047</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year (as previously reported)	26,197	68,028
Prior period adjustments	(175)	-
At the start of the financial year (restated)	26,022	68,028
Loss for the financial year	(27,205)	(41,831)
Other movements	(175)	-
At the end of the financial year	<u>(1,358)</u>	<u>26,197</u>

CRM Design and Print Limited

Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025

5. Tangible assets	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 May 2024	66,675	9,845	76,520
Additions	-	810	810
At 30 April 2025	<u>66,675</u>	<u>10,655</u>	<u>77,330</u>
Depreciation			
At 1st May 2024	66,675	9,845	76,520
Charge for the financial year	-	101	101
At 30th April 2025	<u>66,675</u>	<u>9,946</u>	<u>76,621</u>
Carrying amount			
At 30th April 2025	<u>-</u>	<u>709</u>	<u>709</u>
At 30th April 2024	<u>-</u>	<u>-</u>	<u>-</u>
6. Stocks		2025	2024
		€	€
Finished goods and goods for resale		<u>15,000</u>	<u>4,000</u>
7. Debtors		2025	2024
		€	€
Trade debtors		29,123	57,137
Prepayments		784	784
		<u>29,907</u>	<u>57,921</u>
8. Creditors: amounts falling due within one year		2025	2024
		€	€
Trade creditors		42,102	49,805
Other creditors including tax and social insurance		49,408	53,437
Accruals		4,630	4,630
		<u>96,140</u>	<u>107,872</u>

CRM Design and Print Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30th April 2025**

9. Capital commitments

At the financial year end the company had no commitments for capital expenditure.

10. Events after the end of the reporting period

There was nothing to report after the balance sheet date.

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 19th March 2026.