

**Company registration number: 700800**

**CEMMS Environmental & Land Services Ltd**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 December 2025**

# CEMMS Environmental & Land Services Ltd

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**CEMMS Environmental & Land Services Ltd**

**Balance sheet  
As at 31 December 2025**

	<b>2025</b>	2024
	€	€
Current assets	35,645	31,165
Creditors: amounts falling due within one year	(3,135)	(1,535)
<b>Net current assets</b>	<u>32,510</u>	<u>29,630</u>
<b>Total assets less current liabilities</b>	32,510	29,630
Accruals and deferred income	(2,515)	(1,500)
<b>Net assets</b>	<u><u>29,995</u></u>	<u><u>28,130</u></u>
<b>Capital and reserves</b>	<u><u>29,995</u></u>	<u><u>28,130</u></u>

We, as directors of CEMMS Environmental & Land Services Ltd 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 16 February 2026 and signed on behalf of the board by:

**Maya Carlin**  
Director

**Sarah Carlin**  
Director

## **CEMMS Environmental & Land Services Ltd**

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

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

The company is a private company limited by shares, registered in Republic of Ireland. The address of the registered office is Aghilly, Buncrana, Co Donegal.

#### **2. Statement of compliance**

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

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 services rendered, net of discounts. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

##### **Taxation**

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

**CEMMS Environmental & Land Services Ltd**

**Notes to the abridged financial statements (continued)  
Financial year ended 31 December 2025**

**4. Appropriations of profit and loss account**

	<b>2025</b>	2024
	€	€
At the start of the financial year	28,030	19,404
Profit for the financial year	1,865	8,626
<b>At the end of the financial year</b>	<u>29,895</u>	<u>28,030</u>