

Company Number: 336209

Comerford Developments Limited
Abridged Unaudited Financial Statements
for the financial year to cessation on 30 April 2025

Comerford Developments Limited

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Comerford Developments Limited
STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
for the financial year to cessation on 30 April 2025

	2024 €
Profit after taxation	-
Total recognised gains for the financial year	-

Note of historical cost profits and losses

The difference between the results as disclosed in the Income Statement and the result on an unmodified historical cost basis is not material.

Comerford Developments Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Capital and Reserves			
Called up share capital presented as equity	4	127	127
Retained earnings	5	(127)	(127)
		<hr/>	<hr/>
Shareholders' Funds		<hr/> <hr/>	<hr/> <hr/>

We as Directors of Comerford Developments Limited, state that -

(a) the company is availing itself of the audit exemption provided for by Chapter 16 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 365(2) are satisfied;

(c) we acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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;

(d) we hereby certify that we have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant 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 it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 1 December 2025 and signed on its behalf by:

Patrick Comerford
Director

Eamon Comerford
Director

Comerford Developments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year to cessation on 30 April 2025

1. General Information

Comerford Developments Limited is a company limited by shares incorporated in Ireland.

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 30 April 2025 have been prepared in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

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 Statement of Financial Position date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025 Number	2024 Number
Directors - Administration	<u>2</u>	<u>2</u>

4. Share capital

Description	Number of shares	Value of units	2025 €	2024 €
Authorised				
Ordinary Shares Class 1	100,000	€1.27 each	<u>127,000</u>	<u>127,000</u>
Allotted, called up and fully paid				
Ordinary Shares Class 1	100	€1.27 each	<u>127</u>	<u>127</u>

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held At 30/04/25	01/05/24
Patrick Comerford	Ordinary Shares Class 1	<u>100</u>	<u>100</u>

Comerford Developments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year to cessation on 30 April 2025

5. Income Statement

	2025	2024
	€	€
At 1 May 2024	<u>(127)</u>	<u>(127)</u>
At 30 April 2025	<u><u>(127)</u></u>	<u><u>(127)</u></u>

6. Post-Balance Sheet Events

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

7. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 1 December 2025.