

Registration Number: 213944

**CUSTOMER RETENTION DYNAMICS  
INTERNATIONAL LIMITED**

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

**OVERALL CERTIFICATE FOR  
FINANCIAL STATEMENTS**

**SECTION 347(2)(b), COMPANIES ACT 2014**

**Company Name: Customer Retention Dynamics International Limited**

**Company Number: 213944**

**Financial Year: 31 May 2025**

**Certificate:**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return have been so annexed and that they are true copies of the originals presented to the members.

**Eleanor Murphy  
Director**

**Date: 18 February 2026**

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## DIRECTORS AND OTHER INFORMATION

**DIRECTORS:** Eleanor Murphy

**SECRETARY:** Niall Murphy

**REGISTERED OFFICE:** Apartment 29  
Oak House  
Carrickmines Green  
Dublin 18

**ACCOUNTANTS:** Financial Taxation Chartered  
Tax Advisers  
Enterprise House  
Century Court  
Upper George's Street  
Dun Laoghaire  
Co Dublin

**BANKERS:** Bank of Ireland  
Stillorgan  
Co Dublin

**REGISTERED NUMBER:** 213944

## **Directors' declaration on the unaudited financial statements**

In relation to the financial statements as set out on pages 6 to 11:

- The directors approve these 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 prepared the financial statements on the going concern basis on the grounds that the company will continue in business.
  
- The directors confirm that they have made available to Financial Taxation Chartered Tax Advisers 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 year ended 31 May 2025.

On behalf of the board

**Eleanor Murphy**  
**Director**

**Date: 18 February 2026**

## BALANCE SHEET AS AT 31 MAY 2025

	2025		2024	
	€	€	€	€
Fixed assets		87,133		87,345
Financial assets – investment bond		254		254
Current assets	28,624		36,440	
Prepayments and accrued income	15,417		13,125	
Creditors - amounts falling due within one year		(2,505)		(5,289)
<b>Net current assets</b>		<b>41,536</b>		<b>44,276</b>
<b>Total assets less current liabilities</b>		<b>128,923</b>		<b>131,875</b>
Accruals and deferred income		(16,619)		(16,619)
		<b>112,304</b>		<b>115,256</b>
<b>Capital and Reserves</b>		<b>112,304</b>		<b>115,256</b>

I, as director of Customer Retention Dynamics International Limited, hereby declare that:

- (i) the company is availing itself of the exemption provided by Chapter 15 of Part 6 of the Companies Act 2014 on the grounds that the company complies with the conditions specified in Section 358 of that Act;
- (ii) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company;
- (iii) I acknowledge the company's obligations under the Companies Act 2014 to keep adequate accounting records; 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 that year; and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements in so far as they are applicable to the company; and
- (iv) the company has relied on the specified exemption contained in Section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a company that qualifies for the micro companies' regime and the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies' regime and in accordance with Financial Reporting Statement 105 'The Financial Reporting Statement applicable to the Micro-entities Regime'. The financial statements were approved and authorised for issue by the Board of Directors on 17 February 2025 and were signed on its behalf by:

**Eleanor Murphy**  
**Director**

**Date: 18 February 2026**

## Statement of Accounting Policies & Notes to the Accounts

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

### 1 General Information

Customer Retention Dynamics International Limited is a company limited by shares and is incorporated in the Republic of Ireland. The principal activity of the company is the provision of management training and coaching services. The company's principal place of business is Apartment 29, Oak House, Carrickmines Green, Dublin 18.

### 2 Accounting Policies

#### Basis of Preparation

The financial statements of the company for the year ended 31 May 2025 have been prepared on the going concern basis, under the historical cost convention, and comply with the Companies Act 2014 and the financial reporting standards of the Financial Reporting Council, including FRS 105 the financial reporting standard applicable to the micro entities regime. Historical cost is generally based on the fair value of the consideration received or given in exchange for assets and liabilities.

#### Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for the services it provides. Turnover comprises the fair value of consideration received and receivable, exclusive of value added tax, discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the service has been provided to the buyer; the amount of revenue can be measured reliably; it is probable that the economic benefits associated with the transaction will flow to the entity; and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured at the present value of all future receipts using the imputed rate of interest or the cash price for the services, and recognised as other income on a straight-line basis over the term of the agreement.

#### Interest and investment income

Interest income and income from other investments are recognised when the company is entitled to receive that income.

## Statement of Accounting Policies & Notes to the Accounts (continued)

### Tangible fixed assets and depreciation

#### (i) Cost:

Tangible fixed assets are stated at historical cost or deemed cost less accumulated depreciation and impairment losses. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

#### (ii) Depreciation:

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Furniture and fittings	-	20% Straight Line
Computer equipment	-	20% Straight Line
Vehicles	-	12.5% Straight Line

The company's policy is to review the remaining useful lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from use. In the case of disposals, assets and the related depreciation are removed from the financial statements and the net amount less proceeds from disposal is charged or credited to the profit and loss account.

#### (iii) Impairment:

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

## **Statement of Accounting Policies & Notes to the Accounts (continued)**

### **Tangible fixed assets and depreciation (continued)**

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

### **Work in progress**

When the outcome of a transaction involving the rendering of services can be estimated reliably, the value attributable to work in progress is determined by reference to the stage of completion of a transaction at the end of the reporting period.

### **Trade and other debtors**

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently debtors are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors 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 at bank and on hand**

Cash at bank and on hand include cash on hand, demand deposits and other short-term highly liquid investments regardless of maturity.

### **Trade and other creditors**

Trade and other creditors are initially recognised at transaction price (including transaction costs). Creditors are presented as current liabilities if payment is due within one year or less and non-current liabilities if payment is due after one year.

## Statement of Accounting Policies & Notes to the Accounts (continued)

### **Currency**

#### *(i) Functional and presentation currency:*

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates (“the functional currency”). The financial statements are presented in euro, which is the company’s functional and presentation currency.

#### *(ii) Transactions and balances:*

Foreign currency transactions are translated into the functional currency using the exchange rate at the transaction date. At each period end, foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within finance (expense) / income. All other foreign exchange gains and losses are presented in the profit and loss account within other operating (losses) / gains.

### **Taxation**

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland.

#### *(i) Current tax:*

Current tax is calculated on the profit for the period. Current tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### *(ii) Deferred tax:*

Deferred tax is not recognised.

### **Employee benefits**

The company provides a range of benefits to employees.

#### *Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

## Statement of Accounting Policies & Notes to the Accounts (continued)

<b>3. Movements on profit and loss reserves</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Profit and loss reserves brought forward at 1 June	115,253	117,973
Profit / (loss) for the financial year	(2,952)	(2,720)
Profit and loss reserves at 31 May	<u>112,301</u>	<u>115,253</u>
 <b>4. Directors account</b>	 <b>Eleanor Murphy</b>	 <b>Total</b>
At 1 June 2024	4,042	4,042
Advanced during the year	2,702	2,702
Repaid during the year	(5,486)	(5,486)
At 31 May 2025	<u>1,258</u>	<u>1,258</u>
 <b>5. Financial commitments</b>		
The company had no material capital commitments at 31 May 2025.		
 <b>6. Controlling Interest</b>		
The ultimate controlling party of the company is the director.		
 <b>7. Accounting Periods</b>		
The current year accounts have been prepared for the financial year 1 June 2024 to 31 May 2025 and the comparative accounts are for the financial year 1 June 2022 to 31 May 2024.		
 <b>8. Approval of financial statements</b>		
The financial statements were approved by the Board on 18 February 2026.		