

Company Number: 544680

CMJ Wind Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

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CMJ Wind Solutions Limited

BALANCE SHEET

as at 31 August 2025

	2025	2024
	€	€
Fixed Assets	<u>5,381</u>	<u>3,648</u>
Current assets	91,642	96,862
Prepayments and accrued income	1,078	1,495
Creditors: amounts falling due within one year	(2,283)	(4,996)
Net Current Assets	<u>90,437</u>	<u>93,361</u>
Total Assets less Current Liabilities	95,818	97,009
Accruals and deferred income	(4,745)	(4,760)
Net Assets	<u>91,073</u>	<u>92,249</u>
Equity	<u>91,073</u>	<u>92,249</u>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of CMJ Wind Solutions Limited, 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014 (as a micro company). The company 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 Companies Act 2014 and the micro companies' regime.

Approved by the Directors and authorised for issue on 5 December 2025 and signed on its behalf by:

Chris Johnston
Director

Maeve Johnston
Director

CMJ Wind Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. General Information

CMJ Wind Solutions Limited is a company limited by shares incorporated in Ireland (CRO No. 544680). The registered office is Cappagh, Kilflynn, Tralee, Co. Kerry, which is also the principal place of business of the company.

Currency

The Financial Statements have been prepared in the Euro Currency (€).

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.

Basis of preparation

CMJ Wind Solutions Limited is a limited liability company registered in the Republic of Ireland (Company no. 544680). The registered office is Cappagh, Kilflynn, Tralee, Co. Kerry. The nature of the company's business is the provision of a consultancy service with regard to wind turbines and alternative types of energy and to project manage the installations and implementation of same.

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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council. The directors have done so on the basis that the company qualifies as a micro company in accordance with Section 280D of the Companies Act 2014 (as amended) and therefore is entitled to prepare the financial statements in accordance with the micro companies regime.

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.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

CMJ Wind Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Share capital of the company

Ordinary share capital

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

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Directors' transactions

The following interest free loans were made to the directors:

	Balance at 31/08/25	Advances	Repayments	Amounts waived in financial year	Balance at 31/08/24
	€	€	€	€	€
Chris Johnston	(2)	-	(14,769)	-	14,767

Value of the above arrangements with directors expressed as a percentage of the company's net assets;

	01/09/24	31/08/25	01/09/23	31/08/24
Chris Johnston	16.01%	(0.00)%	17.88%	16.01%

4. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit brought forward	92,149	81,617
Profit for the financial year	21,490	10,532
Dividends paid	(22,666)	-
Profit carried forward	90,973	92,149

5. Post-Balance Sheet Events

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

6. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 5 December 2025.