

Company Number: 561123

**Interim Management Consultancy Services Limited**

**Abridged Unaudited Financial Statements**

**for the financial year ended 30 April 2025**

# Interim Management Consultancy Services Limited

## CONTENTS

	<b>Page</b>
Director's Responsibilities Statement	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Notes to the Financial Statements	6 - 9

# Interim Management Consultancy Services Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

### "General responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director 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 director is required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 director is 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 Director's 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.

### Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms 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 director confirms that they have made available to SDPC Accountancy Limited, (Certified Public Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

**Signed on behalf of the board**

**Martina Crowley**  
**Director**

**12 March 2026**

# Interim Management Consultancy Services Limited

## STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	7,089	10,279
<b>Current Assets</b>			
Receivables	7	23,100	19,000
Cash and cash equivalents		72	1,768
		23,172	20,768
<b>Payables: amounts falling due within one year</b>	8	(11,296)	(8,732)
<b>Net Current Assets</b>		11,876	12,036
<b>Total Assets less Current Liabilities</b>		18,965	22,315
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings		18,865	22,215
<b>Equity attributable to owners of the company</b>		18,965	22,315

The 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", applying Section 1A of that Standard.

I as Director of Interim Management Consultancy Services 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) I 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. 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 small companies' regime.

**Approved by the board on 12 March 2026 and signed on its behalf by:**

**Martina Crowley**  
Director

# Interim Management Consultancy Services Limited

## STATEMENT OF CHANGES IN EQUITY

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 May 2023</b>	100	22,900	23,000
Loss for the financial year	-	(685)	(685)
<b>At 30 April 2024</b>	100	22,215	22,315
Loss for the financial year	-	(3,350)	(3,350)
<b>At 30 April 2025</b>	<b>100</b>	<b>18,865</b>	<b>18,965</b>

# Interim Management Consultancy Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Interim Management Consultancy Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 561123. The registered office of the company is Long Acre, Ballynagran, Kilbride, Co Wicklow, Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of consultancy services and executive coaching. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Revenue

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

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Website	-	10% Straight line

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 receivables

Trade and other receivables 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.

#### Trade and other payables

Trade and other payables 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.

# Interim Management Consultancy Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

### Financial Instruments

#### Basic Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade receivables and trade payables, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest rate method. Debt instruments that are payable or receivable within one year, typically trade receivables and payables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short term loan not at market rate, the financial asset or liability is measured, initially at the present values of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income Statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between as asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Ordinary share capital

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

### 3. Significant Accounting Judgements and Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that the critical accounting policies where judgements or estimates are necessarily applied are summarised below.

#### Useful Life of Tangible Fixed Assets

The Company estimates the useful lives of tangible fixed assets based on the period over which the assets are expected to be available for use. The estimated useful lives are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the useful lives.

## Interim Management Consultancy Services Limited

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>4. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>3,190</b>	3,191
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).		
	<b>2025</b>	2024
	<b>Number</b>	<b>Number</b>
Management and Consulting	<b>2</b>	2
	<u>          </u>	<u>          </u>
<b>6. Property, plant and equipment</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Website</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		<b>Total</b>
At 1 May 2024	37,632	600
	<u>          </u>	<u>          </u>
At 30 April 2025	37,632	600
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 May 2024	27,518	435
Charge for the financial year	3,130	60
	<u>          </u>	<u>          </u>
At 30 April 2025	30,648	495
	<u>          </u>	<u>          </u>
<b>Carrying amount</b>		
At 30 April 2025	<b>6,984</b>	<b>105</b>
	<u>          </u>	<u>          </u>
At 30 April 2024	10,114	165
	<u>          </u>	<u>          </u>
<b>7. Receivables</b>	<b>2025</b>	2024
	€	€
Director's current account (Note 11)	<b>19,000</b>	19,000
Prepayments	<b>4,100</b>	-
	<u>          </u>	<u>          </u>
	<b>23,100</b>	19,000
	<u>          </u>	<u>          </u>
<b>8. Payables</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>9,976</b>	7,412
Accruals	<b>1,320</b>	1,320
	<u>          </u>	<u>          </u>
	<b>11,296</b>	8,732
	<u>          </u>	<u>          </u>

The repayment terms of trade payables vary between on demand and ninety days. Trade payables do not attract interest. Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on the late payment of tax at the rate of 0.0274% per day. No interest was due at the financial year end. Accruals are subject to the terms of the underlying contracts.

# Interim Management Consultancy Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 9. Income Statement

	2025 €	2024 €
At 1 May 2024	22,215	22,900
Loss for the financial year	<b>(3,350)</b>	(685)
At 30 April 2025	<b>18,865</b>	22,215

### 10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

### 11. Director's remuneration and transactions

	2025 €	2024 €
<b>Director's remuneration</b>		
Fees	5,735	7,505
Remuneration	<b>106,650</b>	102,905
	<b>112,385</b>	110,410

The following interest free loans were made to the director:

	Balance at 30/04/25 €	Advances €	Repayments €	Amounts waived in year €	Balance at 30/04/24 €
Michael Crowley	<b>19,000</b>	-	-	-	19,000

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

	01/05/24	30/04/25	01/05/23	30/04/24
Michael Crowley	<b>85.14%</b>	<b>100.18%</b>	82.61%	85.14%

### 12. Events After the End of the Reporting Period

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

### 13. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 12 March 2026.