

**Registration Number 539159**

**CM Building Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the year ended 30 April 2025**

## CM Building Services Limited

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## CM Building Services Limited

### Company Information

<b>Board of Directors</b>	Thomas Nolan Rosaleen Nolan
<b>Secretary</b>	Rosaleen Nolan
<b>Company Number</b>	539159
<b>Registered Office</b>	Belshamstown Drumree Co Meath
<b>Bankers</b>	Bank of Ireland Dunshaughlin Co Meath

CM Building Services Limited

Statement of Directors' Responsibilities and Declaration on Unaudited Financial Statements  
for the year ended 30th April 2025

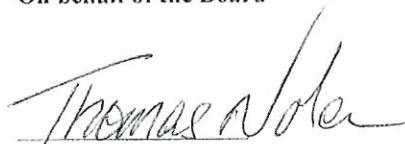
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (FRS 102) giving a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. Under company law, the directors 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 directors are required to:

- select suitable accounting policies 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 directors are 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 and enable them to ensure that the financial statements and directors' 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.

On behalf of the Board



Thomas Nolan  
Director



Rosaleen Nolan  
Director

4th March 2026

CM Building Services Limited

**Directors' Declaration on Unaudited Financial Statements  
for the year ended 30th April 2025**

In relation to the financial statements as set out on pages 4 to 10.

- 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available 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 30th April 2025.

On behalf of the Board

Thomas Nolan 

) Directors

Rosaleen Nolan 

4th March 2026

CM Building Services Limited

Abridged Balance Sheet  
as at 30th April 2025

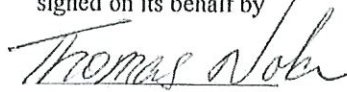
	Notes	2025		2024	
		€	€	€	€
<b>Fixed Assets</b>					
Tangible assets	5		-		8,525
<b>Current Assets</b>					
Stocks		1,052		1,320	
Debtors		14,122		11,183	
Cash at bank and in hand		29,715		2,624	
		<u>44,889</u>		<u>15,127</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(14,760)</u>		<u>(16,211)</u>	
<b>Net Current Assets</b>			<u>30,129</u>		<u>(1,084)</u>
<b>Total Assets Less Current Liabilities</b>			<u>30,129</u>		<u>7,441</u>
<b>Capital and Reserves</b>					
Called up share capital	8		100		100
Profit and loss account			30,029		7,341
<b>Shareholders' Funds</b>			<u>30,129</u>		<u>7,441</u>


We, as directors of CM Building Services Limited, state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 are complied with,
- no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company,
- we acknowledge the company's obligation 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 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
- the company has relied on the specified exemption contained in Section 352 Companies Act 2014; 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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies Regime.

The financial statements were approved and authorised for issue by the Board of Directors on 4th March 2026 and signed on its behalf by

  
Thomas Nolan  
Director

  
Rosaleen Nolan  
Director

## CM Building Services Limited

### Notes to the Abridged Unaudited Financial Statements for the year ended 30th April 2025

#### 1. General Information

The unaudited financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of CM Building Services Limited for the year ended 30th April 2025.

CM Building Services Limited is a private company limited by shares (registered under part 2 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 539159). The registered office is Belshamstown, Drumree, Co Meath. The principal place of business of the company is Belshamstown, Drumree, Co Meath. The nature of the company's operations and its principal activities are set out in the Directors' Report.

The unaudited financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102), applying Section 1A of that Standard.

#### Currency

The unaudited financial statements have been presented in the Euro currency (€) 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.

##### 2.1. Basis of preparation

The unaudited financial statements have been prepared on the going concern basis, under the historical cost convention, (as modified by the revaluation of certain tangible fixed assets). The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

##### 2.2. Cash Flow Statement

The company has taken advantage of the exemption in FRS102, applying Section 1A of that Standard, from the requirement to produce a cashflow statement because it is a small company.

##### 2.3. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 2.4. Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland. Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

The charge for taxation is based on profit for the year.

Deferred tax is accounted for in respect of all timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future.

## CM Building Services Limited

### Notes to the Abridged Unaudited Financial Statements for the year ended 30th April 2025

..... continued

#### 2.5. Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment	-	25% Straight Line
Motor vehicles	-	25% Straight Line

#### 2.6. Stock

Stock is valued at the lower of cost and net realisable value.

#### 2.7. Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these 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.

#### 2.8. Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

#### 2.9. Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### 2.10. Pensions

The company operates a defined contribution pension scheme. The pension costs charged in the financial statements represent the contribution payable by the company during the year.

#### 2.11. Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 2.12. Share Capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### 2.13. Going Concern

The accounts are prepared on a going concern basis which assumes that the company will continue in existence for the foreseeable future with no intention to liquidate or significantly curtail its activities in the next 12 months. The directors are satisfied that it is appropriate for the financial statements to be prepared on a going concern basis.

CM Building Services Limited

Notes to the Abridged Unaudited Financial Statements  
for the year ended 30th April 2025

..... continued

**2.14. Financial Instruments**

The company has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102 to all its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Classification of financial liabilities***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**CM Building Services Limited**

**Notes to the Abridged Unaudited Financial Statements  
for the year ended 30th April 2025**

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**3. Critical Accounting Judgements and Estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

*(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets*

Long-lived assets, consisting primarily of Tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

*(b) Providing for doubtful debts*

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates are based on probability of default after calculating the company's risk points. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results.

**4. Employees**

**Number of employees**

The average monthly numbers of employees (including the directors) during the year were:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Directors	2	2
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Wages and salaries	4,262	-
Other pension costs	2,235	2,784
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	<b>6,497</b>	<b>2,784</b>
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CM Building Services Limited

Notes to the Abridged Unaudited Financial Statements  
for the year ended 30th April 2025

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<b>4.1. Directors' remuneration and transactions</b>	<b>2025</b>	<b>2024</b>
	€	€
Remuneration and other emoluments	4,262	-
	<u>          </u>	<u>          </u>
<b>Directors Loans</b>	<b>Thomas Nolan</b>	<b>Rosaleen Nolan</b>
	€	€
Opening balance due from director	(5,919)	-
Funds due to director	3,387	-
Advances to director	(5,458)	-
	<u>          </u>	<u>          </u>
Closing balance due from director	(7,990)	-
	<u>          </u>	<u>          </u>
<b>5. Fixed assets</b>		<b>Tangible fixed assets</b>
		€
<b>Cost</b>		
At 1st May 2024		47,899
		<u>          </u>
At 30th April 2025		47,899
		<u>          </u>
<b>Depreciation</b>		
At 1st May 2024		39,374
Charge for year		8,525
		<u>          </u>
At 30th April 2025		47,899
		<u>          </u>
<b>Net book values</b>		
At 30th April 2025		-
		<u>          </u>
		<u>          </u>
<b>6. Bank Security</b>		
Bank of Ireland holds a personal guarantee of €31,250 from the directors.		

CM Building Services Limited

Notes to the Abridged Unaudited Financial Statements  
for the year ended 30th April 2025

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7. **Directors and their Interests**

The directors who served during the year and their interests in the company are as stated below:

	Ordinary Shares	
	2025	2024
Thomas Nolan	50	50
Rosaleen Nolan	50	50
	<u>50</u>	<u>50</u>

There were no changes in shareholdings between 30th April 2025 and the date of signing the financial statements.

8. **Share capital**

	2025	2024
	€	€
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
<b>Allotted, called up and fully paid equity</b>		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>

9. **Approval of financial statements**

The financial statements were approved and authorised for issue by the Board on 4th March 2026.