Registered number: 713269

CD Management Consultancy Services Limited

Unaudited

Abridged Financial Statements

For the Financial Year Ended 30 June 2025

CD Management Consultancy Services Limited

Contents

CD Management Consultancy Services Limited

Director's Responsibilities Statement
For the Financial Year Ended 30 June 2025

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless he is 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, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

· select suitable accounting policies for the Company's financial statements and then apply them consistently;

· make judgments 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 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 as set out on pages 2 to 6:

· The directors approve these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies for the Company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the Company will continue in business.

· The directors confirm that they have made available to all 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 financial year ended 30 June 2025.

CD Management Consultancy Services Limited

Abridged Balance Sheet
As at 30 June 2025

	Note	2025 €	2025 €	2024 €	2024 €
Current assets					
Debtors: amounts falling due within one year	4	718		7,300	
Cash at bank and in hand		7,123		125,527	
		7,841		132,827	
Creditors: amounts falling due within one year	5	(5,582)		(18,232)	
Net current assets			2,259		114,595
Provisions for liabilities					
Deferred tax	6		-		(1,862)
Net assets			2,259		112,733
Capital and reserves					
Called up share capital presented as equity			1		1
Profit and loss account	9		2,258		112,732
Shareholders' funds			2,259		112,733

We, as directors of CD Management Consultancy Services Limited, state that:
(a) these financial statements have been prepared in accordance with the small companies regime.

(b) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

(c) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
(d) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
(e) 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 state of the assets, liabilities and financial position of the Company at the end of its financial period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemptions as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised by the board:

Colm Duggan
Director
Date: 23|3|2026

Louise English
Director
Date: 23|3|26

The notes on pages 3 to 6 form part of these financial statements.

CD Management Consultancy Services Limited

Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

1. General information

These financial statements comprising the Balance Sheet and the related notes constitute the individual financial statements of CD Management Consultancy Services Limited for the financial year ended 30 June 2025.

The company is a private company limited by shares, registered in Ireland. The address of the registered office is at 7 Ailesbury Road, Ballsbridge, Dublin 4. The company registration number is 713269. The nature of the company's operation and its principal activities are set out in the Director's Report.

Statement of compliance
The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as adapted by Section 1A.

Currency
The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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. Accounting policies

2.1 Basis of preparation of financial statements
The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following principal accounting policies have been applied:

2.2 Revenue
Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

CD Management Consultancy Services Limited

Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

2. Accounting policies (continued)

2.3 Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current tax
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.

Deferred tax
Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 Share capital

Share capital represents the nominal (par) value of shares that have been issued.

3. Employees

The company had no employees during the financial year except for the directors, who acted on a voluntary basis and received no remuneration for their services.

CD Management Consultancy Services Limited

Notes to the Abridged Financial Statements
For the Financial Year Ended 30 June 2025

4. Debtors

	2025	2024
	€	€
Trade debtors	-	7,300
Taxation	718	-
	718	**7,300**

5. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	**3,010**	3,464
Taxation	-	10,758
Directors loan	**72**	1,190
Accruals	**2,500**	2,820
	5,582	18,232

6. Deferred taxation

	2025
	€
At start of financial year	1,862
Charged to the profit or loss	(1,862)
At end of financial year	-

7. Related party transactions

The related parties of the company, as defined by Financial Reporting Standard No.102, as adapted by Section 1A, the nature of the relationship and the extent of transactions with them are summarised below:

	Opening balance	Advances	Repayment:	Closing balance
	€	€	€	€
Due to director	**(1,190)**	**3,217**	**(2,099)**	**(72)**

8. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the profit and loss account, net of transfers to or from other reserves and dividends paid.

9. Appropriation of profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the financial year	**112,732**	89,762
Dividends paid in the financial year	**(140,000)**	-
Profit for the financial year	**29,526**	22,970
Profit and loss account carried forward at the end of the financial year	**2,258**	112,732

10. Post balance sheet events

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

11. Approval of financial statements

The directors approved these financial statements for issue on 23/03/2026.