

Company registration number: **474246**

Ampersand-CMC Ltd
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Ampersand-CMC Ltd

Balance Sheet

31 December 2025

	2025	2024
	€	€
Fixed assets	8,018	6,865
Current assets	697,078	682,276
Creditors: amounts falling due within one year	(21,848)	(43,399)
Net current assets	675,230	638,877
Total assets less current liabilities	683,248	645,742
Accruals and deferred income	(1,200)	(1,200)
Net assets	682,048	644,542
Capital and reserves	682,048	644,542

We, as directors of Ampersand-CMC Ltd 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 section 358 of the Companies Act 2014 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- We acknowledge the obligations of the company 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.

We, as directors of Ampersand-CMC Ltd state that we have 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 micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

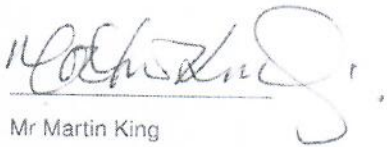
These financial statements have been prepared in accordance with the micro companies regime.

Ampersand-CMC Ltd

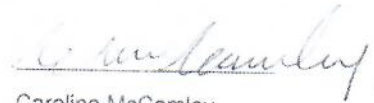
Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 2 February 2026, and are signed on behalf of the board by:



Mr Martin King
Director



Caroline McCamley
Director

Company registration number: 474246

Ampersand-CMC Ltd

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

Ampersand-CMC Ltd is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 474246 and the address of the registered office is 6 Ashe Lane, Knocksedan Demesne, Brackenstown, Swords, Co Dublin , Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment	12.5% straight line
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IMPAIRMENT

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Ampersand-CMC Ltd

Notes to the Financial Statements (continued)

Year ended 31 December 2025

STOCKS

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	644,540	681,905
Profit/(loss) for the financial year	37,506	(37,365)
At end of year	<u>682,046</u>	<u>644,540</u>