

Registered number: 403714

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

UNAUDITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

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CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

COMPANY INFORMATION

Directors	Jacqueline Byrne William McManus
Company secretary	Jacqueline Byrne
Registered number	403714
Registered office	Lourdesville Ardnanure Drum Athlone Co. Roscommon
Accountants	RBK Business Advisers Chartered Accountants & Registered Auditors RBK House Castle Street Roscommon
Bankers	Permanent TSB Athlone Co. Westmeath

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF CSS COMPLIANT SYSTEM SOLUTIONS LIMITED
FOR THE YEAR ENDED 30 JUNE 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of CSS Compliant System Solutions Limited for the year ended 30 June 2025 which comprise the profit and loss account, the statement of comprehensive income, the balance sheet, the statement of changes in equity and the related notes from the Company's accounting records and from information and explanations you have given us.

This report is made solely to the board of directors of CSS Compliant System Solutions Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of CSS Compliant System Solutions Limited that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to the board of directors of CSS Compliant System Solutions Limited, as a body, in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CSS Compliant System Solutions Limited and its board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 June 2025 your duty to ensure that CSS Compliant System Solutions Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of CSS Compliant System Solutions Limited. You consider that CSS Compliant System Solutions Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of CSS Compliant System Solutions Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



RBK Business Advisers

Chartered Accountants & Registered Auditors

RBK House
Castle Street
Roscommon
6 October 2025

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

**ABRIDGED BALANCE SHEET
AS AT 30 JUNE 2025**

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	2	776	2,080
		776	2,080
Current assets			
Debtors: amounts falling due within one year	3	20,800	21,699
Cash at bank and in hand	4	701,870	502,749
		722,670	524,448
Creditors: amounts falling due within one year		(22,887)	(41,021)
Net current assets		699,783	483,427
Total assets less current liabilities		700,559	485,507
Net assets		700,559	485,507
Capital and reserves			
Called up share capital presented as equity		100	100
Profit and loss account		700,459	485,407
Shareholders' funds		700,559	485,507

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

**ABRIDGED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025**

We, as directors of CSS Compliant System Solutions 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 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.
- (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 exemption 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 for issue by the board:



Jacqueline Byrne
Director



William McManus
Director

Date: 6 October 2025

The notes on pages 5 to 8 form part of these financial statements.

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. Accounting policies

1.1 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:

1.2 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:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. Accounting policies (continued)

1.3 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.4 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

1.5 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures & fittings	- 25% straight line
Office equipment	- 25% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.6 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.

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

1. Accounting policies (continued)

1.7 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.

1.8 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. Tangible fixed assets

	Fixtures & fittings €	Office equipment €	Total €
Cost or valuation			
At 1 July 2024	2,273	9,861	12,134
At 30 June 2025	2,273	9,861	12,134
Depreciation			
At 1 July 2024	2,273	7,780	10,053
Charge for the year on owned assets	-	1,305	1,305
At 30 June 2025	2,273	9,085	11,358
Net book value			
At 30 June 2025	-	776	776
At 30 June 2024	-	2,080	2,080

CSS COMPLIANT SYSTEM SOLUTIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

3. Debtors

	2025 €	2024 €
Trade debtors	20,800	21,699
	<u>20,800</u>	<u>21,699</u>

4. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	701,869	502,749
	<u>701,869</u>	<u>502,749</u>

5. Approval of financial statements

The board of directors approved these financial statements for issue on 6 October 2025