

**ELUSAV LIMITED T/A ELUSAV RECRUITMENT
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025**

ELUSAV LIMITED T/A ELUSAV RECRUITMENT
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Contents

Director's Responsibilities Statement	2
Balance Sheet	3
Statement of Changes in Equity	5
Notes to the Abridged Financial Statements	6

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

**DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025**

The director is responsible for preparing the Director's Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director have 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" 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.

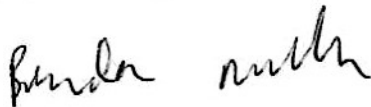
The director is responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy 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.

DIRECTOR'S DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements and 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 Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or 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 30/06/2025.

Approved and signed on:



Brendan Mullins
Director

12 January 2026

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

BALANCE SHEET

for the financial year ended 30 June 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	5,470	3,915
		<u>5,470</u>	<u>3,915</u>
Current assets			
Debtors	6	241,341	62,069
Cash at bank and in hand		(37,275)	43,149
		<u>204,066</u>	<u>105,218</u>
Creditors: amounts falling due within one year	7	(59,574)	(38,352)
Net current assets		<u>144,492</u>	<u>66,866</u>
Total assets less current liabilities		<u>149,962</u>	<u>70,781</u>
Net assets		<u>149,962</u>	<u>70,781</u>
Capital and reserves			
Called-up share capital	8	100	100
Profit and loss account		149,862	70,681
Total shareholders' funds		<u>149,962</u>	<u>70,781</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

BALANCE SHEET (continued)

for the financial year ended 30 June 2025

I, as director of Elusav Limited T/A Elusav Recruitment 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 s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2);
- 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 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Elusav Limited T/A Elusav Recruitment (registered number: 689769) were approved and authorised for issue by the director on 12 January 2026. They were signed on its behalf by:



Brendan Mullins
Director

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 30 June 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 01 July 2023	100	98,516	98,616
Loss for the financial year	0	(27,835)	(27,835)
Total comprehensive loss	0	(27,835)	(27,835)
At 30 June 2024	100	70,681	70,781
At 01 July 2024	100	70,681	70,781
Profit for the financial year	0	79,181	79,181
Total comprehensive income	0	79,181	79,181
At 30 June 2025	100	149,862	149,962

ELUSAV LIMITED T/A ELUSAV RECRUITMENT
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Elusav Limited T/A Elusav Recruitment (registered number 689769) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is 30 Fitzwilliam Street Upper, Dublin 2 D02 X205, Ireland. The nature of the Company's operations and its principal activities are set out in the Director's Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014.

The functional currency of Elusav Limited T/A Elusav Recruitment is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The director has assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The director has a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

Trade and other debtors

Trade and other debtors 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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors 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.

Ordinary share capital

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

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including the director	10	4

3. Operating profit/(loss) and profit/(loss) on ordinary activities before taxation

Operating profit/(loss) and profit/(loss) on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 5)	769	660
Foreign exchange gains	(100)	(105)

4. Director's remuneration

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	60,000	90,000

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

5. Tangible assets

	Computer equipment	Total
	€	€
Cost		
At 01 July 2024	5,281	5,281
Additions	2,324	2,324
At 30 June 2025	7,605	7,605
Accumulated depreciation		
At 01 July 2024	1,366	1,366
Charge for the financial year	769	769
At 30 June 2025	2,135	2,135
Net book value		
At 30 June 2025	5,470	5,470
At 30 June 2024	3,915	3,915

6. Debtors

	2025	2024
	€	€
Trade debtors	240,491	48,021
Prepayments and accrued income	850	850
Corporation tax	0	13,198
	241,341	62,069

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to director (note 9)	0	23,220
Other taxation and social security	59,574	15,132
	59,574	38,352

ELUSAV LIMITED T/A ELUSAV RECRUITMENT

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 30 June 2025

8. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid		
100 Ordinary shares of €1.00 each	100	100

9. Related party transactions

Transactions with the entity's director (or members of its governing body)

Amounts owed to director

	2025	2024
	€	€
Brendan Mullins	0	18,043
Elison De Oliveira	0	5,177
	<u>0</u>	<u>23,220</u>

10. Events after the Balance Sheet date

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