

Construction Management & Recruitment Services Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Construction Management & Recruitment Services Limited

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Construction Management & Recruitment Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

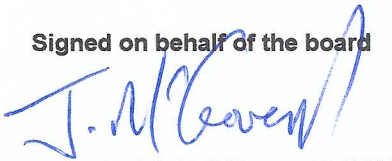
Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they 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 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board



James McGovern
Director

2 March 2026

Construction Management & Recruitment Services Limited
STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	<u>876</u>	<u>1,169</u>
Current Assets			
Receivables	6	48	7,993
Cash and cash equivalents		<u>173,943</u>	<u>250,483</u>
		<u>173,991</u>	<u>258,476</u>
Payables: amounts falling due within one year	7	<u>(7,713)</u>	<u>(18,155)</u>
Net Current Assets		<u>166,278</u>	<u>240,321</u>
Total Assets less Current Liabilities		<u><u>167,154</u></u>	<u><u>241,490</u></u>
Equity			
Called up share capital presented as equity		100	100
Retained earnings		<u>167,054</u>	<u>241,390</u>
Equity attributable to owners of the company		<u><u>167,154</u></u>	<u><u>241,490</u></u>

Construction Management & Recruitment Services Limited

STATEMENT OF FINANCIAL POSITION

as at 31 December 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Construction Management & Recruitment Services Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 and the small companies' regime.

Approved by the board on 2 March 2026 and signed on its behalf by:



James McGovern
Director

Construction Management & Recruitment Services Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	100	263,786	263,886
Loss for the financial year	-	(22,396)	(22,396)
At 31 December 2024	100	241,390	241,490
Loss for the financial year	-	(74,336)	(74,336)
At 31 December 2025	100	167,054	167,154

Construction Management & Recruitment Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Construction Management & Recruitment Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 656096. The registered office of the company is 35 Keelgrove, Ardnacrusha, Co. Clare, V94C6V9, Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of construction management & recruitment services to the construction industry. The financial statements have been presented in Euro (€) 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Revenue comprises the invoice value of services provided by the company, exclusive of trade discounts and value added tax.

Amount recoverable on contracts

Amounts recoverable on contracts are stated at cost, comprising the cost of materials, direct labour and appropriate overheads, plus any attributable profit less any foreseeable losses and any progress payments received to date. Attributable profit is that part of the total profit currently estimated to arise over the duration of the contract which fairly reflects the profit attributable to that part of work performed at the accounting date.

Foreseeable losses are those losses which are currently estimated to arise over the duration of the contract.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other receivables

Trade and other receivables 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.

Trade and other payables

Trade and other payables 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.

Construction Management & Recruitment Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of property, plant and equipment	293	293
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Director	1	1
Employee	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

5. Property, plant and equipment

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	2,341	2,341
	<u> </u>	<u> </u>
At 31 December 2025	2,341	2,341
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	1,172	1,172
Charge for the financial year	293	293
	<u> </u>	<u> </u>
At 31 December 2025	1,465	1,465
	<u> </u>	<u> </u>
Carrying amount		
At 31 December 2025	876	876
	<u> </u>	<u> </u>
At 31 December 2024	1,169	1,169
	<u> </u>	<u> </u>

6. Receivables	2025	2024
	€	€
Taxation	48	7,993
	<u> </u>	<u> </u>

7. Payables	2025	2024
Amounts falling due within one year	€	€
Taxation	371	3,091
Director's current account (Note 10)	4,132	11,564
Accruals	3,210	3,500
	<u> </u>	<u> </u>
	7,713	18,155
	<u> </u>	<u> </u>

Construction Management & Recruitment Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Income Statement

	2025 €	2024 €
At 1 January 2025	241,390	263,786
Loss for the financial year	(74,336)	(22,396)
At 31 December 2025	<u>167,054</u>	<u>241,390</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

10. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	<u>61,917</u>	<u>64,999</u>

The following amounts are repayable to the director:

	2025 €	2024 €
James McGovern	<u>4,132</u>	<u>11,564</u>

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 2 March 2026.