

Company registration number: 598480

Size Construction (Ireland) Limited
Unaudited abridged financial statements
for the financial year ended 30 November 2025

Size Construction (Ireland) Limited

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Size Construction (Ireland) Limited

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council. Under company law, the director 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 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 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 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He 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.

Size Construction (Ireland) Limited

Report to the director on the preparation of the unaudited statutory financial statements of Size Construction (Ireland) Limited

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of Size Construction (Ireland) Limited for the financial year ended 30 November 2025 which comprise the , balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the director of Size Construction (Ireland) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Size Construction (Ireland) Limited and state those matters that we have agreed to state to the director of Size Construction (Ireland) Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Size Construction (Ireland) Limited and its director as a body for our work or for this report.

It is your duty to ensure that Size Construction (Ireland) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Size Construction (Ireland) Limited. You consider that Size Construction (Ireland) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Size Construction (Ireland) 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 statutory financial statements.



Garvey Moran

Chartered Certified Accountants
22 Priory Office Park
Blackrock
Co. Dublin
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Date: 31 January 2026

Size Construction (Ireland) Limited

**Balance sheet
As at 30 November 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	5	9,000		10,500	
			9,000		10,500
Current assets					
Debtors	6	2,231		1,132	
Cash at bank and in hand		143,466		42,902	
		145,697		44,034	
Creditors: amounts falling due within one year	7	(170,333)		(35,377)	
Net current (liabilities)/assets			(24,636)		8,657
Total assets less current liabilities			(15,636)		19,157
Net (liabilities)/assets			(15,636)		19,157
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			(15,736)		19,057
Shareholder (deficit)/funds			(15,636)		19,157

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

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

Size Construction (Ireland) Limited

**Balance sheet (continued)
As at 30 November 2025**

I, as director of Size Construction (Ireland) Limited 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholder of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 31 January 2026 and signed by:



Darren Size
Director

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

Size Construction (Ireland) Limited

Notes to the abridged financial statements Financial year ended 30 November 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 22 Priory Office Park, Blackrock, Co. Dublin, A94 HK76.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Fittings fixtures and equipment - 12.5% Straight Line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Size Construction (Ireland) Limited

Notes to the abridged financial statements (continued) Financial year ended 30 November 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Size Construction (Ireland) Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30 November 2025**

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	1,285	1,370
	<u> </u>	<u> </u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	19,057	62,097
Loss for the financial year	(34,793)	(43,040)
At the end of the financial year	<u>(15,736)</u>	<u>19,057</u>

5. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 December 2024 and 30 November 2025	<u>12,000</u>	<u>12,000</u>
Depreciation		
At 1 December 2024	1,500	1,500
Charge for the financial year	<u>1,500</u>	<u>1,500</u>
At 30 November 2025	<u>3,000</u>	<u>3,000</u>
Carrying amount		
At 30 November 2025	<u>9,000</u>	<u>9,000</u>
At 30 November 2024	<u>10,500</u>	<u>10,500</u>

6. Debtors

	2025	2024
	€	€
Other debtors	2,231	1,132
	<u> </u>	<u> </u>

Size Construction (Ireland) Limited

**Notes to the abridged financial statements (continued)
Financial year ended 30 November 2025**

7. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	474	4,215
Amounts owed to group undertakings	142,895	11,014
Other creditors including tax and social insurance	11,919	9,588
Accruals	15,045	10,560
	<u>170,333</u>	<u>35,377</u>

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 31 January 2026.