

**Registered number: 708607**

**Freightspeed Recruitment Limited**  
**Unaudited**  
**Abridged Financial Statements**  
**For the Financial Year Ended 28 February 2025**

**Freightspeed Recruitment Limited**

**Company Information**

<b>Director</b>	John Flynn
<b>Company secretary</b>	Eithne Peake
<b>Registered number</b>	708607
<b>Registered office</b>	82 Elmfield Avenue Clarehall Dublin 13
<b>Accountants</b>	Azets CC Limited Chartered Accountants 3rd Floor Mespil Road Dublin 4

# **Freightspeed Recruitment Limited**

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## Freightspeed Recruitment Limited

### Director's Responsibilities Statement For the Financial Year Ended 28 February 2025

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

Irish company law requires the director to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, of the profit or loss for that 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's financial statements 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 and enable them to ensure that the financial statements and Director's 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 as set out on pages 3 to 6:

- The director approves these financial statements and confirms that he is responsible for them, including selecting the appropriate accounting policies for the company's financial statements, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on a going concern basis on the grounds that the company will continue in business.
- The director confirms that he has made available to Azets CC Limited, Chartered Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 28 February 2025.

On behalf of the board

  
\_\_\_\_\_  
**John Flynn**  
Director

Date: 09/01/2025

## Freightspeed Recruitment Limited

### Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Freightspeed Recruitment Limited for the Financial Year Ended 28 February 2025

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of Freightspeed Recruitment Limited for the financial year ended 28 February 2025 which comprise the Balance Sheet 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 director of Freightspeed Recruitment Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely so that we might compile the financial statements of Freightspeed Recruitment Limited that we have been engaged to compile, report to the company's Director that we have done so and state those matters that we have agreed to state to the director of Freightspeed Recruitment Limited 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 Freightspeed Recruitment Limited and its director 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 28 February 2025 your duty to ensure that Freightspeed Recruitment Limited has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2014 of Freightspeed Recruitment Limited. You consider that Freightspeed Recruitment Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit of the financial statements of Freightspeed Recruitment 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.

Azets CC Limited  
Azets CC Limited  
Chartered Accountants  
3rd Floor  
Mespil Road  
Dublin 4

Date: 9/1/2026

**Freightspeed Recruitment Limited**

**Abridged Balance Sheet  
As at 28 February 2025**

	Note	2025 €	2025 €	2024 €	2024 €
<b>Current assets</b>					
Debtors: amounts falling due within one year	5	100	100		
<b>Total assets less current liabilities</b>		<u>100</u>	<u>100</u>		100
<b>Net assets</b>		<u>100</u>	<u>100</u>		<u>100</u>
<b>Capital and reserves</b>					
Called up share capital presented as equity		100	100		100
<b>Shareholders' funds</b>		<u>100</u>	<u>100</u>		<u>100</u>

I, as director of Freightspeed Recruitment 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 359 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) 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 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 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.
- (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:

  
\_\_\_\_\_  
**John Flynn**  
Director

Date: 27/01/2025

The notes on pages 4 to 6 form part of these financial statements.

## **Freightspeed Recruitment Limited**

### **Notes to the Abridged Financial Statements For the Financial Year Ended 28 February 2025**

#### **1. General information**

These financial statements comprising the Balance Sheet and the related notes constitute the individual financial statements of Freightspeed Recruitment Limited for the financial year ended 28 February 2025.

Freightspeed Recruitment Limited is a private company limited by shares, incorporated in the Republic of Ireland. The registered office is 38 Elmfield Avenue, Clarendon Road, Dublin 13 (Registered Number: 708607), which is also the principal place of business of the Company. The nature of the Company's operation and its principal activities are set out in the Director's Report.

#### **Statement of compliance**

The financial statements have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), as adapted by Section 1A.

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the Company.

#### **Accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared on a going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The company has taken advantage of the disclosure option of preparing a single statement of profit and loss and retained earnings as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland".

##### **2.2 Compliance fees**

Statutory compliance fees are borne by the ultimate shareholder.

## **Freightspeed Recruitment Limited**

### **Notes to the Abridged Financial Statements For the Financial Year Ended 28 February 2025**

#### **2. Accounting policies (continued)**

##### **2.3 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.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

##### **2.4 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.

##### **2.5 Ordinary share capital**

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

#### **3. Judgments in applying accounting policies**

The director consider the accounting assumptions below to be its critical accounting judgments:

##### **Going concern**

The director has prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to realise its assets and discharge its liabilities in the normal course of business, and to continue as a going concern. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

## Freightspeed Recruitment Limited

### Notes to the Abridged Financial Statements For the Financial Year Ended 28 February 2025

#### 4. Employees

The company has no employees other than the directors, who did not receive any remuneration (2024 - €NIL).

#### 5. Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	<u>100</u>	<u>100</u>

#### 6. Related party transactions

The company had no transactions with related parties, as defined by Financial Reporting Standard 102 "Related Party Disclosures".

There were no key management personnel other than the directors during the financial year, none of whom received any compensation during the financial year.

#### 7. Controlling party

The company is 100% controlled by Freightspeed Logistics Group Holding Limited, a company incorporated in the Republic of Ireland. Mr. John Flynn controls Freightspeed Logistics Group Holding Limited, the ultimate holding company.

#### 8. Approval of financial statements

The director approved these financial statements for issue on 9/1/2026.