

Company Number: 687115

HJF Payroll and HR Support Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

HJF Payroll and HR Support Limited

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HJF Payroll and HR Support Limited
DIRECTOR AND OTHER INFORMATION

Director	Helen Patricia Forbes
Company Secretary	John Anthony Forbes
Company Number	687115
Registered Office	C/O Clinton Higgins Trident House Dublin Road Naas Co. Kildare
Business Address	Graney Baltinglass Co. Wicklow
Accountants	Clinton Higgins Chartered Accountants Trident House Dublin Road Naas Co. Kildare

HJF Payroll and HR Support Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 she 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that she is 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 she has made available to Clinton Higgins, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board

Helen Patricia Forbes
Director

13 January 2026

HJF Payroll and HR Support Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	4	14,495	15,452
Cash and cash equivalents		2,357	5,055
		<u>16,852</u>	<u>20,507</u>
Creditors: amounts falling due within one year	5	<u>(7,250)</u>	<u>(8,149)</u>
Net Current Assets		<u>9,602</u>	<u>12,358</u>
Total Assets less Current Liabilities		<u>9,602</u>	<u>12,358</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		9,502	12,258
Shareholders' Funds		<u>9,602</u>	<u>12,358</u>

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 HJF Payroll and HR Support 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 13 January 2026 and signed on its behalf by:

Helen Patricia Forbes
Director

HJF Payroll and HR Support Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	100	2,597	2,697
Profit for the financial year	-	9,661	9,661
At 31 March 2024	100	12,258	12,358
Loss for the financial year	-	(2,756)	(2,756)
At 31 March 2025	100	9,502	9,602

HJF Payroll and HR Support Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

HJF Payroll and HR Support Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 687115. The registered office of the company is C/O Clinton Higgins, Trident House, Dublin Road, Naas, Co. Kildare. The principal activity of the company is to provide payroll services and HR support. 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 March 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 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.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

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 comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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 Balance Sheet date.

HJF Payroll and HR Support Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

4. Debtors	2025 €	2024 €
Trade debtors	789	1,031
Amounts owed by connected parties (Note 9)	12,111	12,111
Other debtors	100	100
Taxation	-	1,033
Prepayments	1,495	1,177
	<u>14,495</u>	<u>15,452</u>

The fair value of trade debtors and other receivables approximate to their carrying amounts. Taxation is repayable in accordance with statutory provisions. Amounts owed by connected parties are unsecured, non interest bearing and repayable on demand.

5. Creditors Amounts falling due within one year	2025 €	2024 €
Trade creditors	-	3,652
Taxation	38	997
Director's current account (Note 8)	212	-
Accruals	7,000	3,500
	<u>7,250</u>	<u>8,149</u>

Trade creditors and accruals are payable in accordance with standard commercial credit terms. Taxation is payable in accordance with statutory provisions.

6. Profit and loss account

	2025 €	2024 €
At 1 April 2024	12,258	2,597
(Loss)/profit for the financial year	(2,756)	9,661
At 31 March 2025	<u>9,502</u>	<u>12,258</u>

7. Capital commitments

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

HJF Payroll and HR Support Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

8. Director's transactions

The following amounts are repayable to the director:

	2025	2024
	€	€
Helen Patricia Forbes	212	-
	<u>212</u>	<u>-</u>

9. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025	Movement in year	Balance 2024	Maximum in year
	€	€	€	€
Scorpos Limited	12,111	-	12,111	12,111
	<u>12,111</u>	<u>-</u>	<u>12,111</u>	<u>12,111</u>

HJF Payroll and HR Support Limited is connected to Scorpos Limited by way of common director. Scorpos Limited is a company registered in the UK with a registered office at C/o Dickinsons, Brandon House, First floor, 90 The Broadway, Chesham, HP5 1EG.

In the opinion of the director these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

10. Controlling interest

The company is controlled by Helen Patricia Forbes. Helen Patricia Forbes is the ultimate controlling party.

11. Post-Balance Sheet Events

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 13 January 2026.