

Company Number: 771075

ADRM Recruitment and Groundworks Limited

Abridged Unaudited Financial Statements

**for the financial period from 4 September 2024 (date of incorporation) to 31
December 2025**

ADRM Recruitment and Groundworks Limited

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ADRM Recruitment and Groundworks Limited DIRECTOR AND OTHER INFORMATION

Director	Dan McAuliffe (Appointed 4 September 2024)
Company Secretary	Aileen O'Brien
Company Number	771075
Registered Office and Business Address	Landscape House, Baldonnell Business Park, Baldonnell Dublin 22,
Accountants	Malone & Company Accountants Limited Chartered Certified Accountants Landscape House Baldonnell Business Park Baldonnell Dublin 22

ADRM Recruitment and Groundworks Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 4 September 2024 (date of incorporation) to 31 December 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 period. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 period end date and of the profit or loss of the company for the financial period 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 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that he 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 he has made available to Malone & Company Accountants Limited, (Chartered Certified 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 his knowledge and belief, the accounting records reflect all the transactions of the company for the financial period from 4 September 2024 (date of incorporation) to 31 December 2025."

Signed on behalf of the board

Dan Mcauliffe
Director

28 January 2025

ADRM Recruitment and Groundworks Limited
CHARTERED CERTIFIED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of ADRM Recruitment and Groundworks Limited
for the financial period from 4 September 2024 (date of incorporation) to 31
December 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 4 September 2024 (date of incorporation) to 31 December 2025 as set out on pages 6 to 9 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of ADRM Recruitment and Groundworks Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements 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 them 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 the Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 31 December 2025 your duty to ensure that ADRM Recruitment and Groundworks 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 profit of ADRM Recruitment and Groundworks Limited. You consider that ADRM Recruitment and Groundworks Limited is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of ADRM Recruitment and Groundworks Limited. For this reason, we have not verified the adequacy, 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 abridged financial statements.

MALONE & COMPANY ACCOUNTANTS LIMITED

Chartered Certified Accountants
Landscape House
Baldoonnell Business Park
Baldoonnell
Dublin 22

28 January 2026

ADRM Recruitment and Groundworks Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €
Fixed Assets		
Tangible assets	6	1,643
		<hr/>
Current Assets		
Debtors	7	138,147
Cash at bank and in hand		16,879
		<hr/>
		155,026
		<hr/>
Creditors: amounts falling due within one year	8	(106,234)
		<hr/>
Net Current Assets		48,792
		<hr/>
Total Assets less Current Liabilities		50,435
		<hr/> <hr/>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	9	50,335
		<hr/>
Shareholders' Funds		50,435
		<hr/> <hr/>

I as Director of ADRM Recruitment and Groundworks 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 period and of its profit or loss for such a financial period 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 micro companies' regime.

Approved by the board on 28 January 2025 and signed on its behalf by:

Dan Mcauliffe
Director

ADRM Recruitment and Groundworks Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 4 September 2024 (date of incorporation) to 31 December 2025

1. General Information

ADRM Recruitment and Groundworks Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 771075. The registered office of the company is Landscape House, Baldonnell Business Park, Baldonnell, Dublin 22, which is also the principal place of business of the company. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial period ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets 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 tangible assets, 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 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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

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

ADRM Recruitment and Groundworks Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 4 September 2024 (date of incorporation) to 31 December 2025

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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. Period of financial statements

The financial statements are for the 15 month 28 days period from 4 September 2024 (date of incorporation) to 31 December 2025.

4.	Operating profit	Dec 25
		€
	Operating profit is stated after charging:	
	Depreciation of tangible assets	174
		<u><u>174</u></u>

5. Employees

The average monthly number of employees, including director, during the financial period was 8, (Sep 24 - 0).

	Dec 25
	Number
Employees	8
	<u><u>8</u></u>

6. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 4 September 2024	-	-
Additions	1,817	1,817
	<u>1,817</u>	<u>1,817</u>
At 31 December 2025	1,817	1,817
	<u>1,817</u>	<u>1,817</u>
Depreciation		
At 4 September 2024	-	-
Charge for the financial period	174	174
	<u>174</u>	<u>174</u>
At 31 December 2025	174	174
	<u>174</u>	<u>174</u>
Net book value		
At 31 December 2025	1,643	1,643
	<u><u>1,643</u></u>	<u><u>1,643</u></u>

7.	Debtors	Dec 25
		€
	Trade debtors	22,554
	Taxation	91,512
	Called up share capital not paid	100
	Prepayments	23,981
		<u><u>138,147</u></u>

ADRM Recruitment and Groundworks Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 4 September 2024 (date of incorporation) to 31 December 2025

8. Creditors	Dec 25
Amounts falling due within one year	€
Trade creditors	461
Taxation	21,592
Director's current account	9,693
Pension accrual	1,403
Accruals	73,085
	<u>106,234</u>

9. Profit and loss account	Dec 25
	€
At 4 September 2024	-
Profit for the financial period	50,335
At 31 December 2025	<u>50,335</u>

10. Capital commitments

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

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 28 January 2025.