

P. SAMBROOKS PROJECT MANAGEMENT LIMITED

**Abridged Unaudited Financial Statements
For the financial year ended
31 December 2025**

Registered number 621272

P. SAMBROOKS PROJECT MANAGEMENT LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 €	2024 €
Current Assets		5,935	3,668
Creditors: amounts falling due within one year	4	<u>(1,200)</u>	<u>(1,200)</u>
Net current assets		<u>4,735</u>	<u>2,468</u>
Total assets less current liabilities		4,735	2,468
Creditors: amounts falling due after more than one year		<u>1,753</u>	<u>5,139</u>
Net assets		<u>2,982</u>	<u>(2,671)</u>
Called up Share Capital presented as Equity		100	100
Profit and Loss Reserves		2,882	(2,771)
Capital and Reserves		<u>2,982</u>	<u>(2,671)</u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of P. Sambrooks Project Management Limited, state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

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(e) In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by:

Paul Sambrooks
Director

Fionnuala Sambrooks
Director

03 February 2026

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SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of P. Sambrooks Project Management Limited for the financial year ended 31 December 2025.

P. Sambrooks Project Management Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 621272). The Registered Office is “Gort na nDriseach, The Brambles, Drumshannon, Monasterboice, Co. Louth” which is also the principal place of business of the company.

Currency

The financial statements have been presented in the Euro currency (€).

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.

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the ‘Micro Companies Regime’ in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company’s ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

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SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

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SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

3. Creditors

Security given in respect of creditors

The aggregate amount of debts included within creditors at the period-end in respect of which security has been given is €0 (i.e. nil).

The company does not have bank borrowings.

Reservation of title

Trade creditors also include an amount of approximately €0 (i.e. nil) in respect of goods for which ownership is not passed until payment is made.

4. Guarantees and other financial commitments

Capital commitments

At the financial year end the company did not have any financial commitments.

Finance leases and hire purchase contracts

The company has not entered into contracts whose inception occurs after the financial year end date.

Operating lease commitments

The company has not entered into non-cancellable operating leases.

No security has been given in respect of the above financial commitments.

5. Appropriation of Profit and Loss Account

	2025	2024
	€	€
Profit/(Loss) brought forward at the beginning of the financial year	(2,771)	(191)
Profit/(Loss) for the financial year	5,653	(2,580)
Profit/(Loss) carried forward at the end of the financial year	2,882	(2,771)