

**Overall Certificate**  
**For Financial Statements**  
**Section 347 (2)(b), Companies Act 2014**

**Company Name: Premier Cost Engineering Services Limited**

**Company Number: 379417**

**Financial Year: 1 January 2025 to 31 December 2025**

**CERTIFICATE:**

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

  
\_\_\_\_\_  
Marie Louise Hartford  
Director

28 January 2026

  
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Brian Hartford  
Secretary

28 January 2026

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**Company Number: 379417**

**Premier Cost Engineering Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Premier Cost Engineering Services Limited**  
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**Premier Cost Engineering Services Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Brian Hartford Marie Louise Hartford
<b>Company Secretary</b>	Brian Hartford
<b>Company Number</b>	379417
<b>Registered Office and Business Address</b>	Apartment 15 Kelston Hall Kelston View Foxrock Dublin 18 D18TN52 Ireland
<b>Accountants</b>	O'Dwyer Delaney Limited Chartered Certified Accountants 33 Upper Fitzwilliam Street Dublin 2

# Premier Cost Engineering Services Limited

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

### "General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 them to ensure that the financial statements and Directors' 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.

### Directors' declaration on unaudited financial statements

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

The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to O'Dwyer Delaney 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 directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 December 2025."

### Signed on behalf of the board



**Brian Hartford**  
Director

28 January 2026



**Marie Louise Hartford**  
Director

28 January 2026

**Premier Cost Engineering Services Limited**  
**ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Premier Cost Engineering Services Limited**  
**for the financial year ended 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 year ended 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 Board of Directors of Premier Cost Engineering Services Limited, as a body, 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 Board of Directors 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 Board of Directors, as a body, 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 year ended 31 December 2025 your duty to ensure that Premier Cost Engineering Services Limited has kept proper accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Premier Cost Engineering Services Limited. You consider that Premier Cost Engineering Services Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Premier Cost Engineering Services 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.



**Tara Sherlock**  
**for and on behalf of**  
**O'DWYER DELANEY LIMITED**  
Chartered Certified Accountants  
33 Upper Fitzwilliam Street  
Dublin 2

**28 January 2026**

**Premier Cost Engineering Services Limited**  
**BALANCE SHEET**

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	5	8,216	230
Cash at bank and in hand		1,005	17,856
		<u>9,221</u>	<u>18,086</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(8,186)</u>	<u>(16,309)</u>
<b>Net Current Assets</b>		<u>1,035</u>	<u>1,777</u>
<b>Total Assets less Current Liabilities</b>		<u><u>1,035</u></u>	<u><u>1,777</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		2	2
Retained earnings		1,033	1,775
<b>Shareholders' Funds</b>		<u><u>1,035</u></u>	<u><u>1,777</u></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.

We as Directors of Premier Cost Engineering Services 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) we 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 28 January 2026 and signed on its behalf by:

  
 Brian Hartford  
 Director

  
 Marie Louise Hartford  
 Director

# Premier Cost Engineering Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Premier Cost Engineering Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 379417. The registered office of the company is Apartment 15, Kelston Hall, Kelston View, Foxrock, Dublin 18, D18TN52, Ireland which is also the principal place of business of the company. The principal activity of the company was the provision of quantity surveyor services. 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 year ended 31 December 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### 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.

#### 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.

#### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

#### Ordinary share capital

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

### 3. Going concern

The directors have a reasonable expectation, having made appropriate enquiries that the company has adequate reasonable resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Premier Cost Engineering Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**4. Employees**

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

	2025 Number	2024 Number
Quantity surveyor	1	1

**5. Debtors**

	2025 €	2024 €
Trade debtors	5,289	-
Taxation	2,927	230
	<u>8,216</u>	<u>230</u>

**6. Creditors**  
**Amounts falling due within one year**

	2025 €	2024 €
Taxation	759	-
Directors' current accounts (Note 10)	2,000	2,809
Accruals	5,427	13,500
	<u>8,186</u>	<u>16,309</u>

**7. Pension costs - defined contribution**

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. Pension costs amounted to €0.00 (2024 - €8,000).

**8. Profit and loss account**

	2025 €	2024 €
At 1 January 2025	1,775	25
(Loss)/profit for the financial year	(742)	1,750
At 31 December 2025	<u>1,033</u>	<u>1,775</u>

**9. Capital commitments**

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

**10. Directors' remuneration and transactions**

	2025 €	2024 €
Remuneration	2,000	12,000
Pension contributions	-	8,000
	<u>2,000</u>	<u>20,000</u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Brian Hartford	2,000	2,809

**Premier Cost Engineering Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**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 of directors on 28 January 2026.