

**J & C SKILLSEARCH LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MAY 2025**

**J & C SKILLSEARCH LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

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## **J & C SKILLSEARCH LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

#### **FOR THE YEAR ENDED 31 MAY 2025**

These abridged financial statements have been extracted, pursuant to Section 353 of the Companies Act 2014, from the statutory financial statements prepared under Section 290 of that Act. The following is the Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the Directors' Report and Financial Statements in accordance with Irish Law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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 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 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 and then apply them consistently
- make judgement and accounting estimates that are reasonable and prudent
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue 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 of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **ON BEHALF OF THE BOARD**

James Foy  
**JAMES FOY**  
**DIRECTOR**

Pinki Foy  
**PINKI FOY**  
**DIRECTOR**

**22 January 2026**

## J & C SKILLSEARCH LIMITED

### ABRIDGED BALANCE SHEET AS AT 31 MAY 2025

	<u>31/5/2025</u>	<u>31/5/2024</u>
	€	€
Fixed Assets	1,228	1,888
	-----	-----
Current Assets	1,194	374
Creditors (Amounts falling due within one year)	2,009	1,009
	-----	-----
Net Current Assets/(Liabilities)	(815)	(635)
	-----	-----
Net Assets	€413	€1,253
	=====	=====
Capital and Reserves	€413	€1,253
	=====	=====

We as Directors of J & C Skillsearch 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 of the Companies Act 2014 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under Section 334(1) of the Companies Act 2014 in accordance with Section 334(2);
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and to 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 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 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These financial statements were approved by the board of directors on 22 January 2026 and signed on behalf of the board by:

James Foy  
**JAMES FOY**  
**DIRECTOR**

Pinki Foy  
**PINKI FOY**  
**DIRECTOR**

## **J & C SKILLSEARCH LIMITED**

### **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MAY 2025**

#### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Applewood Business Centre, Applewood Village, Swords, Co. Dublin.

#### **2. ACCOUNTING POLICIES AND MEASUREMENT BASES**

##### **(a) Basis of Preparation**

The financial statements have been prepared on the going concern basis, under the historical cost basis and comply with the financial reporting standards of the Financial Reporting Council, including FRS 105 “The Financial Reporting Standard applicable to the Micro-Entities Regime” and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **(b) Turnover**

Turnover comprises the value of sales, excluding Vat, to third parties.

##### **(c) Tangible Fixed Assets**

Tangible Fixed Assets are stated at original cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of the individual assets over their estimated useful lives at the following annual rates:

Computer Equipment	33.3% Reducing Balance
Office Fixtures	12.5% Reducing Balance

Where it is the opinion of the directors that the carrying value of the tangible fixed assets has been impaired, they are written down to their value in use or net realisable value as appropriate.

##### **(d) Impairment of Fixed Assets**

When events or circumstances are present which indicate that the carrying value of a tangible asset may not be recoverable, the company estimates the net realisable value (where the asset is traded on an active market) or the present value of future cash flows expected to result from the use of the asset and its eventual disposition. When the net realisable value or the present value of future cash flows is less than the carrying amount of the assets, the company will recognise an impairment loss.

## J & C SKILLSEARCH LIMITED

### NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

(e) Debtors

Known bad debts are written off and specific provision is made against any debts considered to be doubtful of collection.

(f) Taxation

Corporation Tax payable is provided on taxable profits at current rates.

(g) Foreign Currencies

Trading Activities denominated in foreign currencies are recorded in Euros at actual exchange rates as of the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are reported at the rates of exchange prevailing at the balance sheet date. Any gain or loss arising from a change in exchange rates subsequent to the date of the transaction, is reported as an exchange gain or loss in the profit and loss account.

### 3. MOVEMENT ON PROFIT AND LOSS RESERVES

	Year Ended <u>31/5/2025</u> €	Year Ended <u>31/5/2024</u> €
Opening Balance on Reserves	1,153	1,602
Profit/(loss) for the financial year	(840)	(449)
	<hr/>	<hr/>
Closing Balance on Reserves	€313	€1,153
	<hr/> <hr/>	<hr/> <hr/>

# J & C SKILLSEARCH LIMITED

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MAY 2025 (CONTINUED)

#### 4. DIRECTORS' TRANSACTIONS

During the financial year, the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	Year Ended <u>31/5/2025</u> €	Year Ended <u>31/5/2024</u> €
Opening Balance	1,009	709
Advances/(Withdrawals)	1,000	300
	-----	-----
Closing Balance	€2,009	€1,009
	=====	=====

Disclosure for each Director or other person is as follows:

#### Pinki Foy

	Year Ended <u>31/5/2025</u> €	Year Ended <u>31/5/2024</u> €
Opening Balance	1,009	709
Advances/(Withdrawals)	1,000	300
	-----	-----
Closing Balance	€2,009	€1,009
	=====	=====

#### James Foy

	Year Ended <u>31/5/2025</u> €	Year Ended <u>31/5/2024</u> €
Opening Balance	-	-
Advances/(Withdrawals)	-	-
	-----	-----
Closing Balance	€ -	€ -
	=====	=====