Resolve - Employment Solutions Limited

Abridged Unaudited Financial Statements

for the financial year ended 31 December 2025

Company Number: 541465

Resolve - Employment Solutions Limited
CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Accountants' Report	5
Balance Sheet	6
Reconciliation of Shareholders' Funds	7
Notes to the Financial Statements	8 - 10

Resolve - Employment Solutions Limited
DIRECTORS AND OTHER INFORMATION

Directors	Brendan McCarthy Liam Doherty Brendan McGinty Turlough O'Sullivan Miriam Maher
Company Secretary	Brendan McCarthy
Company Number	541465
Registered Office	11B Ashleigh Retail Centre Castleknock Village Dublin 15
Accountants	Suzanne Fogarty & Associates Chartered Accountants & Taxation Advisors 11B 2nd Floor Ashleigh Retail Centre Castleknock Village Dublin 15

Resolve - Employment Solutions 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" 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, the Reconciliation of Shareholders' Funds 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 Suzanne Fogarty & Associates, (Chartered Accountants & Taxation Advisors), 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

Liam Doherty
Director

Brendan McGinty
Director

Turlough O'Sullivan
Director

Miriam Maher
Director

27 February 2026

Resolve - Employment Solutions Limited
CHARTERED ACCOUNTANTS & TAXATION ADVISORS REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial statements of Resolve - Employment Solutions Limited for the financial year ended 31 December 2025

In accordance with the engagement letter dated 12 March 2025 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 10 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at
https://www.charteredaccountants.ie/Professional-Standards/Home

This report is made solely to the Board of Directors of Resolve - Employment Solutions 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.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland 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 Resolve - Employment Solutions 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 Resolve - Employment Solutions Limited. You consider that Resolve - Employment Solutions 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 Resolve - Employment Solutions 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.

SUZANNE FOGARTY & ASSOCIATES
Chartered Accountants & Taxation Advisors
11B 2nd Floor
Ashleigh Retail Centre
Castleknock Village
Dublin 15

27 February 2026

Resolve - Employment Solutions Limited
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Stocks	**5**	**10,400**	26,250
Debtors	**6**	**125,297**	104,526
Cash and cash equivalents		**141,415**	153,531
		277,112	284,307
Creditors: amounts falling due within one year	**7**	**(288,316)**	(295,511)
Net Current Liabilities		**(11,204)**	(11,204)
Total Assets less Current Liabilities		**(11,204)**	(11,204)
Capital and Reserves			
Called up share capital presented as equity		**250**	250
Retained earnings		**(11,454)**	(11,454)
Equity attributable to owners of the company		**(11,204)**	(11,204)

We as Directors of Resolve - Employment Solutions 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 27 February 2026 and signed on its behalf by:

Liam Doherty
Director

Brendan McGinty
Director

Turlough O'Sullivan
Director

Miriam Maher
Director

Resolve - Employment Solutions Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital	Retained earnings	Total
	€	€	€
At 1 January 2024	250	(11,456)	(11,206)
Profit for the financial year	-	2	2
At 31 December 2024	250	(11,454)	(11,204)
At 31 December 2025	**250**	**(11,454)**	**(11,204)**

1. General Information

Resolve - Employment Solutions Limited is a company limited by shares incorporated in Ireland. 11B Ashleigh Retail Centre, Castleknock Village, Dublin 15 is the registered office. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 year ended 31 December 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" 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.

Cash flow statement
The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover
Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Work in progress
Work in progress is reflected in the accounts at the expected revenue due for work carried out during the period that has not yet been invoiced.

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.

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 directors, during the financial year was 3, (2024 - 3).

	2025 Number	2024 Number
Consultant staff	**1**	1
Directors	**2**	2
	3	3

4. Tax on profit

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2024 - 12.50%) (Note 4 (b))	**129**	78

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in Republic of Ireland 12.50% (2024 - 12.50%). The differences are explained below:

	2025 €	2024 €
Profit taxable at 12.50%	**129**	80
Profit before tax multiplied by the standard rate of corporation tax in Republic of Ireland at 12.50% (2024 - 12.50%)	**16**	10
Effects of:		
Expenses not deductible for tax purposes	**113**	68
Total tax charge for the financial year (Note 4 (a))	**129**	78

5. Stocks

	2025 €	2024 €
Work in progress	**10,400**	26,250

6. Debtors

	2025 €	2024 €
Trade debtors	**96,176**	94,097
Taxation	**28,321**	10,429
Prepayments	**800**	-
	125,297	104,526

7. Creditors

Amounts falling due within one year	**2025**	2024
	€	€
Trade creditors	**19,018**	14,140
Taxation	**41,795**	48,810
Other creditors	**945**	692
Accruals	**220,558**	215,869
Deferred Income	**6,000**	16,000
	288,316	295,511

8. Income Statement

	2025	2024
	€	€
At 1 January 2025	**(11,454)**	(11,456)
Profit for the financial year	**-**	2
At 31 December 2025	**(11,454)**	(11,454)

9. Capital commitments

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

10. Directors' remuneration

	2025	2024
	€	€
Remuneration	**203,466**	190,358
Pension contributions	**49,000**	20,000
	252,466	210,358

11. Related party transactions

Stratis Consulting Limited shares three common directors with Resolve - Employment Solutions Limited. Stratis Consulting Limited charges a management fee to Resolve - Employment Solutions Limited in respect of the overall management and administration support services provided to the company by Stratis Consulting Limited. The management services accrued in respect of the year ended 31st December 2025 amounted to €137,770.

12. Controlling interest

The company is controlled by Brendan McGinty, Liam Doherty, Brendan McCarthy, Turlough O'Sullivan and Miriam Maher.

13. Post-Balance Sheet Events

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

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 February 2026.