

Company registration number: 712636

FR EMPLOYMENT LIMITED

Abridged financial statements

for the financial year ended 31 December 2025

FR EMPLOYMENT LIMITED

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FR EMPLOYMENT LIMITED

Directors and other information

Director	Frank Ferguson
Secretary	Recruiter Enterprises Limited
Company number	712636
Registered office	Studio 1 The Masonry 151-156 Thomas Street Dublin 8 D08 PY5E
Accountants	Brady & Associates 9 Meath Street The Liberties Dublin 8 D08 Y6XD

FR EMPLOYMENT LIMITED

Director's responsibilities statement

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

The director is responsible for preparing the Directors report and financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare Directors report and financial statements for each financial year. Under the law, the director has elected to prepare the Directors report and 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 Directors report and financial statements unless is 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 Directors report and financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the Directors report and 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 Directors report and 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 to ensure that the Directors report and financial statements and director's report comply with the Companies Act 2014. 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.

On behalf of the board

Frank Ferguson
Director

Date:

FR EMPLOYMENT LIMITED

**Balance sheet
As at 31 December 2025**

	2025	2024
	€	€
Current assets	100	100
Net current assets	<u>100</u>	<u>100</u>
Total assets less current liabilities	100	100
Net assets	<u><u>100</u></u>	<u><u>100</u></u>
Capital and reserves	<u><u>100</u></u>	<u><u>100</u></u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

I, as director of FR EMPLOYMENT 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 shareholder 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) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Directors report and 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 Companies Act 2014 relating to Directors report and financial statements so far as they are applicable to the company;and
- (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 Directors report and financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged Directors report and financial statements were approved by the director of the company on and signed by:

Frank Ferguson
Director

Date:

FR EMPLOYMENT LIMITED

Notes to the abridged Directors report and financial statements Financial year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Studio 1, The Masonry, 151-156 Thomas Street, Dublin 8, D08 PY5E.

2. Statement of compliance

These Directors report and financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these Directors report and financial statements. There have been no movements in equity during the current financial year or prior financial year.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

FR EMPLOYMENT LIMITED

Notes to the abridged Directors report and financial statements (continued) Financial year ended 31 December 2025

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment. Impairment losses are recognised in the Profit and loss account.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Significant judgements and estimates

The preparation of financial statements in compliance with FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.