

**McHugh Legal Consulting Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# McHugh Legal Consulting Services Limited

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# **McHugh Legal Consulting Services Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 30 April 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she 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 financial statements, the director is 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 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 her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She 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.

**Signed on behalf of the board**

**Joanne Mohr**  
**Director**

**25 March 2026**

**McHugh Legal Consulting Services Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of McHugh Legal Consulting Services Limited**  
**for the financial year ended 30 April 2025**

In accordance with the engagement letter dated 25 March 2026 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 30 April 2025 as set out on pages 5 to 10 which comprise the Balance Sheet, the Statement of Changes in Equity 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 director of McHugh Legal Consulting Services Limited, 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 Director 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 director 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 30 April 2025 your duty to ensure that McHugh Legal Consulting Services 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 McHugh Legal Consulting Services Limited. You consider that McHugh Legal Consulting 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 McHugh Legal Consulting 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.

**LEWIS & CO**  
Chartered Accountants  
8 Priory Office Park  
Stillorgan Road  
Blackrock  
Co Dublin  
A94EE95

**25 March 2026**

# McHugh Legal Consulting Services Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	45,336	54,403
<b>Current Assets</b>			
Debtors	7	6,669	7,680
Cash and cash equivalents		9,184	6,219
		15,853	13,899
<b>Creditors: amounts falling due within one year</b>	8	(16,777)	(13,257)
<b>Net Current (Liabilities)/Assets</b>		(924)	642
<b>Total Assets less Current Liabilities</b>		44,412	55,045
<b>Creditors:</b> amounts falling due after more than one year	9	(22,692)	(33,560)
<b>Net Assets</b>		21,720	21,485
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		21,620	21,385
<b>Equity attributable to owners of the company</b>		21,720	21,485

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.

I as Director of McHugh Legal Consulting 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) I 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 25 March 2026 and signed on its behalf by:**

**Joanne Mohr**  
Director

**McHugh Legal Consulting Services Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	27,634	27,734
Loss for the financial year	-	(6,249)	(6,249)
<b>At 30 April 2024</b>	100	21,385	21,485
Profit for the financial year	-	14,052	14,052
Payment of dividends	-	(13,817)	(13,817)
<b>At 30 April 2025</b>	<b>100</b>	<b>21,620</b>	<b>21,720</b>

# McHugh Legal Consulting Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

McHugh Legal Consulting Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 717178. The registered office of the company is 11 Brickfield Way, Honey Park, Dun Laoghaire, Dublin, Ireland which is also the principal place of business of the company. Legal activities. 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 30 April 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. 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 services supplied by the company, exclusive of value added tax.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Motor vehicles	-	12.5% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

#### 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.

#### Employee benefits

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.

## McHugh Legal Consulting Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### Taxation and deferred 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.

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>9,067</b>	9,067
Profit on foreign currencies	<b>(147)</b>	(83)
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>1,792</b>	1,792
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
The average monthly number of employees, including the director, during the financial year was 1, (2024 - 1).		
<b>6. Tangible assets</b>		
	<b>Motor</b>	<b>Total</b>
	<b>vehicles</b>	
	€	€
<b>Cost</b>		
At 1 May 2024	72,537	72,537
	<u>          </u>	<u>          </u>
At 30 April 2025	72,537	72,537
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 May 2024	18,134	18,134
Charge for the financial year	9,067	9,067
	<u>          </u>	<u>          </u>
At 30 April 2025	27,201	27,201
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 April 2025	<b>45,336</b>	<b>45,336</b>
	<u>          </u>	<u>          </u>
At 30 April 2024	54,403	54,403
	<u>          </u>	<u>          </u>

# McHugh Legal Consulting Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 6.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>45,336</u>	<u>9,067</u>	<u>54,403</u>	<u>9,067</u>
<b>7. Debtors</b>			<b>2025</b>	2024
			€	€
Trade debtors			6,318	6,422
Other debtors			100	100
Taxation			251	738
Prepayments			-	420
			<u>6,669</u>	<u>7,680</u>
<b>8. Creditors</b>			<b>2025</b>	2024
<b>Amounts falling due within one year</b>			€	€
Net obligations under finance leases and hire purchase contracts			5,126	3,334
Trade creditors			1,107	4,374
Taxation			3,702	1,261
Director's current account (Note 12)			6,842	1,418
Accruals			-	2,870
			<u>16,777</u>	<u>13,257</u>
<b>9. Creditors</b>			<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>			€	€
Finance leases and hire purchase contracts			<u>22,692</u>	<u>33,560</u>
<b>Net obligations under finance leases and hire purchase contracts</b>				
Repayable within one year			9,072	9,072
Repayable between one and five years			22,692	33,560
			<u>31,764</u>	<u>42,632</u>
Finance charges and interest allocated to future accounting periods			(3,946)	(5,738)
			<u>27,818</u>	<u>36,894</u>

# McHugh Legal Consulting Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 10. Income Statement

	2025 €	2024 €
At 1 May 2024	21,385	27,634
Profit/(loss) for the financial year	14,052	(6,249)
Payment of dividends	(13,817)	-
	<u>21,620</u>	<u>21,385</u>
At 30 April 2025	<u>21,620</u>	<u>21,385</u>

### 11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

### 12. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	36,000	27,000
Pension contributions	-	20,706
	<u>36,000</u>	<u>47,706</u>

The following amounts are repayable to the director:

	2025 €	2024 €
Joanne Mohr	<u>6,842</u>	<u>1,418</u>

### 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 on 25 March 2026.