

Company registration number: 695020

Pathway Legal Limited

Unaudited abridged financial statements

for the financial year ended 30 June 2025

Pathway Legal Limited

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Directors responsibilities statement

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 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 the 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 and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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.

Ciaran Healy
Director

Elaine O'Malley
Director

Pathway Legal Limited

**Balance sheet
As at 30 June 2025**

	Note	30/06/25 €	€	30/06/24 €	€
Current assets					
Debtors		55,774		-	
Cash at bank and in hand		55,559		-	
		111,333		-	
Creditors: amounts falling due within one year					
	4	(32,092)		(12,292)	
Net current assets/(liabilities)		79,241		(12,292)	
Total assets less current liabilities		79,241		(12,292)	
Net assets/(liabilities)		79,241		(12,292)	
Capital and reserves					
Called up share capital presented as equity		1		1	
Profit and loss account		79,240		(12,293)	
Shareholders funds/(deficit)		79,241		(12,292)	

These 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'.

We, as directors of Pathway Legal Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 4 to 6 form part of these abridged financial statements.

Pathway Legal Limited

**Balance sheet (continued)
As at 30 June 2025**

These abridged financial statements were approved by the board of directors on 6 March 2026 and signed on behalf of the board by:

Ciaran Healy
Director

Elaine O'Malley
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

Pathway Legal Limited

Notes to the abridged financial statements Financial year ended 30 June 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and with the Companies Act 2014.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and investment properties measured at fair value through profit or loss.

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

Going concern

The financial statements have been prepared on a going concern basis.

The Directors have carefully reviewed the future prospects of the company and its future cash flows. Having assessed this the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future being at least the next 12 months from signing of these financial statements.

For this reason the directors continue to adopt the going concern basis for the preparation of the Financial Statements. Accordingly, these financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in administrative expenses. Other financial assets and liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

Critical judgements and estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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**Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025**

2. Directors remuneration

There is no directors remuneration for the period ended 30th June 2025 (30th June 2024 €Nil).

3. Appropriations of profit and loss account

	30/06/25	30/06/24
	€	€
At the start of the financial year	(12,293)	-
Profit/(loss) for the financial year	91,533	(12,293)
At the end of the financial year	79,240	(12,293)

4. Creditors: amounts falling due within one year

	30/06/25	30/06/24
	€	€
Other creditors including tax and social insurance	30,342	11,542
Accruals	1,750	750
	32,092	12,292

5. Directors transactions

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

	30/06/25	30/06/24
	€	€
At the start of the financial year	11,542	-
Advances made during the financial year	4,916	11,542
At the end of the financial year	16,458	11,542

Ciaran Healy

	30/06/25	30/06/24
	€	€
At the start of the financial year	11,542	-
Advances made during the financial year	4,916	11,542
At the end of the financial year	16,458	11,542

6. Key management personnel

Key Management includes the directors of the company, all members of the company management and the company secretary. There was no compensation paid or payable to key management for employee services.

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Notes to the abridged financial statements (continued)
Financial year ended 30 June 2025

7. Controlling party

The ultimate controlling party of Pathway Legal Limited are the directors of the company.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 6 March 2026.