

**RONAN HUGHES CONSULTING LIMITED**

**DIRECTORS REPORT AND ABRIDGED FINANCIAL STATEMENTS**

**YEAR ENDED 30TH JUNE 2025**

**REGISTERED NUMBER: 720930**

# RONAN HUGHES CONSULTING LIMITED

## DIRECTORS REPORT AND FINANCIAL STATEMENTS

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<b>Contents</b>	<b>Page</b>
Directors and other information	<b>3</b>
Directors Responsibilities Statement and Declaration on unaudited statutory financial statements	<b>4</b>
Accountants's Report	<b>5</b>
Balance Sheet	<b>6</b>
Notes forming part of the Financial Statements	<b>7-10</b>

# RONAN HUGHES CONSULTING LIMITED

## DIRECTORS AND OTHER INFORMATION

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### DIRECTORS

Ronan Hughes

### SECRETARY

Clodagh Hughes

### ACCOUNTANTS

D. Scannell & Co,  
17, The Drive,  
Glanmire Court,  
Glanmire,  
Co. Cork

### BANKERS

Allied Irish Bank Plc.,  
Mallow  
Co. Cork

### REGISTERED OFFICE

38, Tinely Park,  
Spa Glen,  
Mallow,  
Co. Cork

# RONAN HUGHES CONSULTING LIMITED

YEAR ENDED 30 JUNE 2025

## DIRECTORS REPORT

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### Statement of directors responsibilities for the shareholders' financial statements

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board .

Irish Company law requires the director to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The director confirms that he has complied with the above requirements in preparing the financial statements.

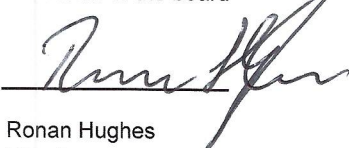
The director is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts, 1963 to 2014. He 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.

### DIRECTORS & SECRETARY'S INTERESTS IN SHARES

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows :

	<b>Shares</b>	<b>Share Class</b>
Clodagh Hughes	Nil	Ordinary
Ronan Hughes	100	Ordinary

On behalf of the board

  
\_\_\_\_\_  
Ronan Hughes  
Director

**Date:** 13th of January 2026

**ACCOUNTANTS REPORT TO THE DIRECTOR ON THE ABRIDGED UNAUDITED  
OF RONAN HUGHES CONSULTING LIMITED**

We have compiled the financial statements set out on Pages 8 to 10 of Ronan Hughes Consulting Limited for the year ended 30th June 2025.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND ACCOUNTANTS**

As described on Page 4, the company's director is responsible for the financial statements. It is our responsibility to compile the statutory financial statements of Ronan Hughes Consulting Limited from the accounting records, information and explanations supplied to us by the director.

**SCOPE OF WORK**

We compiled the financial statements in accordance with the guidance contained in M14 ( Revised) *Compiling and reporting on financial statements not subject to audit* from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



**D. SCANNELL & CO.  
ACCOUNTANTS,  
17, THE DRIVE,  
GLANMIRE COURT,  
GLANMIRE,  
CO.CORK**

**Date:** 13th of January 2026

# RONAN HUGHES CONSULTING LIMITED

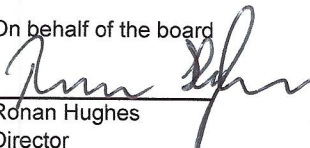
## ABRIDGED BALANCE SHEET AT 30 JUNE 2025

	NOTE	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible Assets	4	32,194	37,559
Intangible Assets		25,250	25,250
<b>Current Assets</b>			
Debtors	5	14,268	7,042
Cash at Bank and in hand		28,854	24,610
		43,122	31,652
Creditors: amounts falling due within one year	6	9,517	7,511
		33,605	24,141
Net current assets			
		91,048	86,950
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	7	45,000	0
		46,048	86,950
Net Assets			
		46,048	86,950
<b>Capital and Reserves</b>			
Called up share capital presented as equity	8	100	100
Profit and loss account		45,948	86,850
		46,048	86,950
Total shareholders funds – all equity		46,048	86,950

I, as Director of Ronan Hughes Consulting 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) I acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare statutory 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 otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the board

  
 Ronan Hughes  
 Director

Date: 13th of January 2026

# RONAN HUGHES CONSULTING LIMITED

## Notes to the financial statements for the year ended 30 June 2025

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### 1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Company are as follows:

#### Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council.

#### Cash Flow Statement:-

The company meets the criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS 1: Cash flow Statements, it has not prepared a cash flow statement.

#### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation

#### Depreciation

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives as follows:

Machinery and equipment	12.5% on cost
Motor vehicles	12.5% on cost
Office equipment	12.5% on cost
Computer equipment	12.5% on cost
Buildings	2% on cost

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account. (There is no policy of revaluing fixed assets).

#### Other investments

Other investments are shown at cost less provision for impairments in value.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw material, direct labour and attributable proportion of direct production overheads.

Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

# RONAN HUGHES CONSULTING LIMITED

## Notes to the financial statements for the year ended 30 June 2025

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### Leased Assets

Tangible fixed assets acquired under finance leases are included in the balance sheet at their equivalent capital value and are depreciated over the shorter of the lease term and their useful lives.

The corresponding liabilities are recorded as a creditor and the interest element of the finance lease rentals is charged to the profit and loss account on an annuity basis.

Operating lease rentals are charged to the profit and loss account on a straight line basis over the lease term.

### Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

### Retirement Benefits

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

## 2. TURNOVER

Turnover represents net sales to customers and excludes Value Added Tax.

## 3. DIRECTOR'S LOAN

	<b>Ronan Hughes</b>
Opening balance	0
Repaid to director	<u>45,000</u>
Closing balance	<u><u>45,000</u></u>
<b>Maximum amount outstanding to director during the year</b>	45,000

There are no conditions attaching to these loans, the director does not intend to call in this loan within the next twelve months.

**RONAN HUGHES CONSULTING LIMITED**

**Notes to the financial statements  
for the year ended 30 June 2025**

**4. TANGIBLE FIXED ASSETS**

<u>Costs</u>	Machinery & Equipment	Motor Vehicles	Office Equipment	Total
At beginning of year	0	42,000	924	42,924
Additions in year	0	0	0	0
Disposals in year	0	0	0	0
At end of year	<u>0</u>	<u>42,000</u>	<u>924</u>	<u>42,924</u>
<b><u>Depreciation</u></b>				
At beginning of year	0	5,250	115	5,365
Charge for the year	0	5,250	116	5,366
Eliminated on disposals	0	0	0	0
	<u>0</u>	<u>10,500</u>	<u>231</u>	<u>10,731</u>
<b><u>Net book value</u></b>				
At 30 June 2025	<u>0</u>	<u>31,500</u>	<u>694</u>	<u>32,194</u>
At 30 June 2024	<u>0</u>	<u>36,750</u>	<u>809</u>	<u>37,559</u>

**5. DEBTORS**

	2025 €	2024 €
Trade debtors	14,268	7,042
Prepayments	<u>0</u>	<u>0</u>
	<u>14,268</u>	<u>7,042</u>