

Registered Number: 735426

Squire Patton Boggs Services Ireland Limited
Annual report and financial statements
for the year ended 30 April 2025

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for the year ended 30 April 2025

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Squire Patton Boggs Services Ireland Limited

Directors and advisers for the year ended 30 April 2025

Directors

Dennis Agnew
Jonathan James Jones
George Kennedy

Secretary

Squire Patton Boggs Secretarial Services Limited

Registered Office

39/40 Merrion Square East
Dublin 2
Dublin
DO2 H2H2

Independent Auditors

PricewaterhouseCoopers
One Spencer Dock
North Wall Quay
Dublin 1

Bankers

HSBC Pie
1 Grand Canal Square
Grand Canal Harbour
Dublin
DO2 P820

Squire Patton Boggs Services Ireland Limited

Directors' report for the year ended 30 April 2025

The directors present their report and the audited financial statements of the company for the year ending 30 April 2025.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2014.

Principal activities

The company's principal activity during the period was the provision of administrative business support services to Squire Patton Boggs Ireland, a general partnership established in Ireland for the provision of legal services.

Review of business and future developments

The profit and loss account for the year is set out on page 7.

Both the level of business and the year end financial position were satisfactory. It is the intention for administrative business support services to be provided by the company during the following financial years and the directors expect that the level of activity to be maintained for the foreseeable future.

The directors of the company have considered the likely impact of different scenarios on the financial position, results of operations of the company in the future. After considering these different scenarios, the directors of the company have at least a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Therefore, the company continues to adopt the going concern basis in preparing its financial statements.

Results

The company's profit for the financial year before taxation amounted to €128,570 (2024: €38,474).

Directors

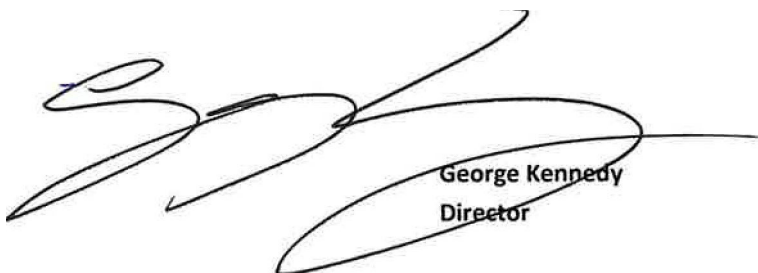
The directors of the company who have held office during the year and up to the date of signing of the financial statements are:

Dennis Agnew
Jonathan James Jones
George Kennedy

On behalf of the board



Jonathan James Jones
Director



George Kennedy
Director

26 February 2026

Squire Patton Boggs Services Ireland Limited

Statement of directors' responsibilities in respect of the financial statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have prepared 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".

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 state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- state whether applicable Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; 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 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.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. The accounting records are kept at 6 Wellington Place, Leeds, LSI 4AP, UK.

Directors' confirmations

In the case of each director in office at the date the directors' report is approved:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the board


J. James Jone,
Director


George Kennedy
Director

26 February 2026



Independent auditors' report to the directors of Squire Patton Boggs Services Ireland Limited

Report on the audit of the financial statements

Opinion

In our opinion, Squire Patton Boggs Services Ireland Limited's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 30 April 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual report and financial statements, which comprise:

- the Statement of financial position as at 30 April 2025;
 - the Profit and loss account for the year then ended;
 - the Statement of changes in equity for the year then ended;
 - the accounting policies; and
 - the notes to the financial statements.
-

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Reporting on other information

The other information comprises all of the information in the Annual report and financial statements other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 30 April 2025 is consistent with the financial statements and has been prepared in accordance with the applicable legal requirements.
- Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we did not identify any material misstatements in the Directors' Report.

Responsibilities for the financial statements and the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities in respect of the financial statements set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's directors as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Other exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

A handwritten signature in blue ink that reads 'John Dunne'.

John Dunne
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
26 February 2026

Squire Patton Boggs Services Ireland Limited

Profit and loss account for the year ended 30 April 2025

	Note	Year ended 30 April 2025	Period from 21 February 2023 to 30 April 2024
		€	€
Turnover	1	1,404,811	858,530
Operating expenses		(1,255,307)	(803,289)
Operating profit	3	149,504	55,241
Interest payable and similar expense		(20,934)	(16,767)
Profit before taxation		128,570	38,474
Tax on profit	4	(9,738)	(9,756)
Profit after tax for the financial year		118,832	28,718

All items dealt with in arriving at the profit before taxation above relate to continuing operations.

Squire Patton Boggs Services Ireland Limited

Statement of financial position as at 30 April 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	40,892	46,418
Current assets			
Debtors	6	428,774	316,740
Cash at bank and in hand		157,259	119,524
		586,033	436,264
Creditors: amounts falling due within one year	7	(479,275)	(453,864)
Net current assets/ (liabilities)		106,758	(17,600)
Total assets less current liabilities		147,650	28,818
Capital and reserves			
Called up share capital presented as equity	8	100	100
Profit and loss account		147,550	28,718
Total shareholders' funds		147,650	28,818

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The company's registered number is 735426.

The financial statements on pages 7 to 15 were approved by the board of directors on 26 February 2026 and were signed on its behalf by:



Jonathan James Jones
Director



George Kennedy
Director

Squire Patton Boggs Services Ireland Limited

Statement of changes in equity for the year ended 30 April 2025

	Share capital €	Profit and loss account €	Total Equity €
Equity at date of incorporation 21 February 2023	100		100
Profit for the financial period after taxation		28,718	28,718
Equity at 30 April 2024	100	28,718	28,818
Profit for the financial year after taxation		118,832	118,832
Equity at 30 April 2025	100	147,550	147,650

Squire Patton Boggs Services Ireland Limited

Statement of accounting policies

Statement of compliance

Squire Patton Boggs Services Ireland Limited is a private company, limited by shares, and incorporated in Ireland. The Registered Office is, 39/40 Merrion Square East, Dublin, DO2 H2H2. The financial statements have been prepared in compliance with FRS 102 Section IA and the Companies Act 2014.

Basis of preparation

These financial statements have been prepared on the going concern basis, under the historical cost convention as modified by certain financial assets and liabilities.

The principal accounting policies, which have been applied consistently throughout the current and preceding year, are set out below.

Going concern

The company meets its day to day working capital requirements through its cash reserves, revenue from the provision of business support services to Squire Patton Boggs Ireland, and support from its parent entity, Squire Patton Boggs Park Lane Limited. The company continually forecasts and projects its financial position, results and cash flows. The directors of the company have considered different scenarios on the financial position, results of operations and cash flows in the future. After considering these different scenarios, the directors of the company have at least a reasonable expectation that the company has adequate resources and access to financial support from Squire Patton Boggs Park Lane Limited to continue in operational existence for the foreseeable future. Therefore, the company continues to adopt the going concern basis in preparing its financial statements.

Turnover

100% of revenue is derived from provision of business support services to Squire Patton Boggs Ireland.

Tangible Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on assets, on cost or written down values, over the estimated useful lives of the assets. Additions are depreciated from the month of purchase, or from the date the asset begins to be used, and disposals are depreciated up to the month of disposal. The rates of depreciation are as follows:

Leasehold property improvements	- 10% on cost per annum or over the life of the lease
Fittings, furnishings and computer equipment	- 10% to 25% on cost per annum

Leases

Rentals payable under operating leases are charged in the income statement on a straight-line basis over the lease term. Increases in annual rentals following rent reviews are recognised over the remaining lease term from the time they take effect.

Statement of Cashflows

The company meets the criteria for a small company as set out by the Small Companies Regime of the Companies Act 2014 and therefore it has not prepared a Statement of Cashflows.

Squire Patton Boggs Services Ireland Limited

Statement of accounting policies (continued)

Employee benefits

The company provides a range of benefits to employees, including discretionary annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

i) Short term benefits

Short term benefits, including holiday pay and other non-monetary benefits, are recognised as an expense in the period in which the service is received.

ii) Annual bonus plans

The company operates a number of annual bonus plans for employees. An expense is recognised in the profit and loss account when the company has a legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

Taxation

The company is subject to corporation tax in Ireland based on the profits for the financial year. Current tax assets and tax liabilities are measured at the amount expected to be recovered from or paid to Ireland Revenue. The tax rates and laws used to compute the amount are those that have been enacted or substantively enacted at the reporting date.

There is no deferred tax arising in the company.

Squire Patton Boggs Services Ireland Limited

Notes to the financial statements for the year ended 30 April 2025

1 Turnover

100% of revenue is derived from provision of business support services to Squire Patton Boggs Ireland.

2 Employees and key management

Staff costs and directors' remuneration

None of the directors received any remuneration in the year in respect of this company (2024: €nil).

The average monthly number of persons and self-employed practitioners (excluding directors) employed by the company was 9 (2024: 4). Staff costs charged to profit and loss totalled €872,301 (2024: €446,125) of which €744,463 (2024: €383,449) related to wages and salaries, €80,177 (2024: €41,205) related to social security costs and €47,661 (2024: €21,471) related to employer pension costs.

3 Operating profit

	Year ended 30 April 2025	Period from 21 February 2023 to 30 April 2024
	€	€
<hr/>		
Operating profit is stated after charging:		
Operating lease charges land and buildings	193,098	145,029
Depreciation of tangible fixed assets	13,654	6,363

Squire Patton Boggs Services Ireland Limited

Notes to the financial statements for the year ended 30 April 2025 (continued)

4 Tax on profit

The tax charge represents current Irish corporation tax of €9,738 (2024: €9,756). There is no deferred tax charge.

5 Tangible fixed assets

	Fittings, furnishings	Computer Equipment	Total
	€	€	€
At 1 May 2024			
Cost	17,462	35,319	52,781
Accumulated deereciation	(588)	(5,775)	(6,363)
Net book amount	16,874	29,544	46,418
Year ended 30 April 2025			
Opening net book amount	16,874	29,544	46,418
Additions		8,128	8,128
Depreciation	(1,746)	(11,908)	(13,654)
Closing net book amount	15,128	25,764	40,892
At 30 April 2025			
Cost	17,462	43,447	60,909
Accumulated depreciation	(2,334)	(17,683)	(20,017)
Net book amount	15,128	25,764	40,892

Squire Patton Boggs Services Ireland Limited

Notes to the financial statements for the year ended 30 April 2025 (continued)

6 Debtors

	2025	2024
	€	€
Amounts owed by group undertakings	367,990	251,468
Prepayments and other debtors	60,784	65,272
	428,774	316,740

7 Creditors: amounts falling due within one year

	2025	2024
	€	€
Other taxation and social security	152,692	113,944
Trade creditors	22,584	1,278
Corporation tax	12,858	9,756
Amounts owed to parent undertakings	193,612	229,399
Amounts owed to group undertakings	60,214	64,685
Other creditors	7,315	4,801
Accruals	30,000	30,000
	479,275	453,864

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

Amounts owed to parent undertakings relates to a loan. It is unsecured and interest is charged on the drawn down amount at Bank of England base rate plus 2.5%. The loan facility agreement is €500,000 and is due to expire 17 February 2026.

8 Called up share capital

	2025	2024
	€	€
Allotted, issued and fully paid		
100 ordinary shares of €1 each	100	100

Squire Patton Boggs Services Ireland Limited

Notes to the financial statements for the year ended 30 April 2025 (continued)

9 Capital commitments

There were no commitments to make capital expenditure at 30 April 2025 (2024: €Nil).

10 Related parties' transactions

The company is a wholly owned subsidiary of Squire Patton Boggs Park Lane Limited.

The company has taken advantage of the exemption from disclosing related party transactions with entities that are wholly owned by Squire Patton Boggs (UK) LLP on the basis of paragraph 33.IA from the provisions of FRS 102.

11 Ultimate controlling parties

The immediate parent undertaking is Squire Patton Boggs Park Lane Limited, a limited liability company incorporated in the United Kingdom. The ultimate controlling party is Squire Patton Boggs (UK) LLP, a Limited Liability Partnership incorporated in the United Kingdom. The consolidated financial statements of Squire Patton Boggs (UK) LLP are available from its registered office, 60 London Wall, London, EC2M 5QT.

12 Subsequent events

There are no subsequent events to report for the year ended 30 April 2025 (2024: none).

13 Approval of financial statements

The financial statements were approved by the Board of Directors on 26 February 2026.