

Company registration number: 721148

**MHR Consulting Limited
Trading as MHR Consulting Limited**

**Unaudited abridged financial statements
for the financial year ended 15 June 2025**

MHR Consulting Limited

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Directors and other information

Director	Martina Maher
Secretary	Lawrence McCormack
Company number	721148
Registered office	59 Parkmore Drive Terenure Dublin D6W YE03
Business address	59 Parkmore Drive Terenure Dublin D6W YE03
Bankers	Bank of Ireland Terenure Dublin D6

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Director's report

The director presents her annual report and the unaudited abridged financial statements of the company for the financial year ended 15th June 2025.

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Martina Maher

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final dividend.

Events after the end of the reporting period

After the reporting date, on 2nd October 2025, the directors approved and paid a dividend of €27,632 to the company's shareholders. This distribution was made to reduce undistributed income for the year ended 15th June 2024, in line with provisions of Section 440 of the Taxes Consolidation Act 1997 relating to close company surcharge. The dividend was paid after the financial year end and therefore does not affect the results for the year ended 15th June 2025.

Directors and secretary and their interests

The director and secretary at the financial year end and their interests in shares in the company were as follows:

	At 15/06/25 Number	At 16/06/24 Number
Directors:		
Martina Maher	100	100
Company secretary:		
Lawrence McCormack	-	-

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 59 Parkmore Drive, Terenure, D6W YE03.

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

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

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Director's report (continued)

Company law requires the director to prepare financial statements for each financial year. Under that law, she has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the accruals basis of accounting and the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable her to ensure that the financial statements comply with the Companies Act 2014. She has general responsibility for taking such steps as are reasonably open to her to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The director is also responsible for preparing a director's report that complies with the requirements of the Companies Act 2014.

This report was approved by the director of the company on 10 December 2025 and signed by:



Martina Maher

Director

MHR Consulting Limited

**Balance sheet
As at 15 June 2025**

	2025		2024	
	€	€	€	€
Current assets	33,307		98,699	
Prepayments and accrued income	872		589	
		34,179		99,288
Creditors: amounts falling due within one year		(28,411)		(30,321)
Net current assets		<u>5,768</u>		<u>68,967</u>
Total assets less current liabilities		5,768		68,967
Accruals and deferred income		(17)		(65)
Net assets		<u><u>5,751</u></u>		<u><u>68,902</u></u>
Capital and reserves		<u><u>5,751</u></u>		<u><u>68,902</u></u>

I, as director of MHR 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 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 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
- (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 financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 10 December 2025 and signed by:


Martina Maher
 Director

MHR Consulting Limited

Notes to the abridged financial statements (continued)

Financial year ended 15 June 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 59 Parkmore Drive, Terenure, Dublin, D6W YE03.

2. Statement of compliance

These 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 in accordance with FRS 105, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The Financial statements have been prepared on the accruals basis of accounting.

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.

Taxation

Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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

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Notes to the abridged financial statements (continued)

Financial year ended 15 June 2025

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.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	68,900	41,260
(Loss)/profit for the financial year	<u>(63,151)</u>	<u>27,640</u>
At the end of the financial year	<u>5,749</u>	<u>68,900</u>

5. Dividend Declaration

On 2nd October 2025 the directors approved and paid a dividend of €27,632 to the company's shareholder. This dividend was declared after the reporting date and relates to the company's intention to reduce undistributed income for the year ended 15th June 2024, in accordance with Section 440 of the Taxes Consolidation act 1997 (close company surcharge provisions).

As the dividend was declared and paid after the financial year end , it does not affect the financial position as at 15th June 2025 and has been recognised in these financial statements. The disclosure is made to inform members of significant events occurring after the reporting period.