

Company Number: 598989

MH BOOKKEEPING & CONSULTING SERVICES LIMITED

Abridged Financial Statements

for the 12 months period ended 31 March 2025

MH BOOKKEEPING & CONSULTING SERVICES LIMITED

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MH BOOKKEEPING & CONSULTING SERVICES LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

for the 12 months period ended 31 March 2025

The directors are responsible for preparing the Directors' 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 Financial Reporting Council and promulgated by Chartered Accountants Ireland.

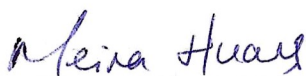
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland) including FRS102 "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 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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 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.

Signed on behalf of the board



Meina Huang
Director

Date: 31.12.2025

MH BOOKKEEPING & CONSULTING SERVICES LIMITED
ABRIDGED STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

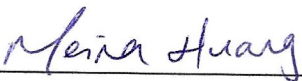
	Notes	Mar 25 €	Mar 24 €
Non-Current Assets			
Tangible assets		<u>4,200</u>	<u>4,971</u>
Current Assets			
Trade Debtors & Prepayment		305	11,866
Cash and cash equivalents		<u>20,219</u>	<u>18,787</u>
		<u>20,524</u>	<u>30,653</u>
Payables: Amounts falling due within one year	5	<u>(8,522)</u>	<u>(35,524)</u>
Net Current (Liabilities)/Assets		12,002	(4,871)
Net Assets		<u>16,202</u>	<u>100</u>
Equity			
Called up share capital	6	100	100
Income statement		<u>16,102</u>	<u>-</u>
Equity attributable to owners of the company		<u>16,202</u>	<u>100</u>

MH BOOKKEEPING & CONSULTING SERVICES LIMITED
ABRIDGED STATEMENT OF FINANCIAL POSITION
as at 31 March 2025

I, as Director of MH Bookkeeping & 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 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) 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 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.
- (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.

Approved by the board on 31.12.2025 and signed on its behalf by:



Meina Huang
Director

MH BOOKKEEPING & CONSULTING SERVICES LIMITED
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Share capital	Revaluation reserve	Retained earnings	Total
	€	€	€	€
At 31 March 2024	100	-	-	100
Profit/(Loss) for the period	-	-	16,102	16,102
Other gains	-	-	-	-
Total comprehensive income	-	-	-	-
Net proceeds of equity ordinary share issue/(buy back)	-	-	-	-
At 31 March 2025	100	-	16,102	16,202

MH BOOKKEEPING & CONSULTING SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the 12 months period ended 31 March 2025

1. GENERAL INFORMATION

MH Bookkeeping & Consulting Services Limited is a company limited by shares incorporated in the Republic of Ireland.

2. ACCOUNTING POLICIES

Statement of compliance

The financial statements of the company for the year ended 31 March 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

Basis of preparation

The financial statements have been prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a Statement of Cash Flows because it is classed as a small company.

Revenue

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Equipment and depreciation

Equipment 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 equipment, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	-	20% Straight line
Fixtures & fitting	-	12.5% Straight line

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.

Trade and other receivables

Trade and other receivables are initially recognized at fair value and thereafter stated at amortized 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalized at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalization. All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

Trade and other payables

Trade and other payables are initially recognized at fair value and thereafter stated at amortized cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

MH BOOKKEEPING & CONSULTING SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

continued

for the 12 months period ended 31 March 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognized in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 12 months period ended 31 March 2025.

4. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the period was as follows:

	Mar 25 Number	Mar 24 Number
Employees	0	0
Directors	1	1
	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

MH BOOKKEEPING & CONSULTING SERVICES LIMITED
NOTES TO THE FINANCIAL STATEMENTS

for the 12 months period ended 31 March 2025

continued

5. PAYABLES

	Mar 25	Mar 24
Amounts falling due within one year	€	€
Accruals	5,025	32,776
VAT	1,958	2,748
Corporation Tax	1,539	-
	<u>8,522</u>	<u>35,524</u>

MH BOOKKEEPING & CONSULTING SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the 12 months period ended 31 March 2025

6. SHARE CAPITAL			Mar 25
Description	Number of shares	Value of units	€
Authorized			
Ordinary shares	100,000	€1 each	<u>100,000</u>
Allotted, called up and fully paid			
Ordinary shares	100	€1 each	<u>100</u>

7. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the company since the period-end.

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorized for issue by the board of directors on

31.12.2025 .