

HIERARCHY CONSULTANTS LIMITED

**Annual Report
For the financial year ended
14 August 2025**

Registered number 424856

HIERARCHY CONSULTANTS LIMITED

FINANCIAL STATEMENTS

Contents	Page
Directors and other information	2
Profit and loss account	3
Balance Sheet	4
Notes to the Financial Statements	5-8

HIERARCHY CONSULTANTS LIMITED

DIRECTORS AND OTHER INFORMATION AT DATE OF APPROVAL OF FINANCIAL STATEMENTS

Directors

Meloney Reed
Christos Hadjiantonas

Secretary

Global Chester Limited

HIERARCHY CONSULTANTS LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE FINANCIAL YEAR ENDED 14 AUGUST 2025

	Notes	14/08/2025	14/08/2024
		€	€
Turnover		5,823,334	2,035,539
Less: Cost of Sales		(5,254,889)	(1,597,145)
Gross Profit from operations		<u>568,445</u>	<u>438,394</u>
Expenses			
Other Income		-	-
Other Expenses		(558,655)	(431,591)
Finance Cost		48	(719)
		<u>(558,607)</u>	<u>(432,310)</u>
Profit for the year		<u><u>9,838</u></u>	<u><u>6,084</u></u>

HIERARCHY CONSULTANTS LIMITED

BALANCE SHEET AS AT 14 AUGUST 2025


	Notes	14/08/2025	14/08/2024
		€	€
CURRENT ASSETS			
Debtors and Prepayments		17,673	101,934
Cash at bank	4	339,188	111,857
		<u>356,861</u>	<u>213,791</u>
CURRENT LIABILITIES			
Creditors and Accruals	4	<u>(335,455)</u>	<u>(202,223)</u>
		<u>21,406</u>	<u>11,568</u>
NET CURRENT ASSETS			
Capital and reserves		<u>21,406</u>	<u>11,568</u>

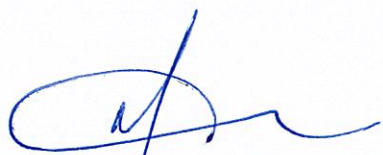
These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of Hierarchy Consultants Limited, state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board of directors and signed on its behalf by:


Meloney Reed
Director


Christos Hadjiantonas
Director

Date: 13.01.2026

HIERARCHY CONSULTANTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR
ENDED 14 AUGUST 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Hierarchy Consultants Limited for the financial year ended 14 August 2025.

Hierarchy Consultants Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 424856). The Registered Office is at 9 Cherrywood Park, Tallanstown, Dundalk, Co. Louth, Ireland.

Currency

The financial statements have been presented in the Euro currency (€) with rounding.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105, the Financial Reporting Standard applicable to the Micro- entities Regime issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

HIERARCHY CONSULTANTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR
ENDED 14 AUGUST 2025

Tangible fixed assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation

Depreciation is not provided on tangible fixed assets

Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognized immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognized for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Turnover

Turnover derives from contracting services falling within the company's ordinary activities.

Dividends

Dividends to the company's equity shareholders are recognized as a liability of the company when approved by the company's shareholders.

Retirement benefit costs

The company does not operate a retirement benefit scheme.

Short term employee benefits

Short term benefits, including holiday pay, are recognized as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

HIERARCHY CONSULTANTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR
ENDED 14 AUGUST 2025

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognized in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognized as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

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 financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognized.

Financial Instruments

Ordinary Share Capital

The ordinary share capital of the company is presented as equity.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for services provided to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognized, cumulative interest income less repayments and impairment, where there is evidence of

Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognized and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognized and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

HIERARCHY CONSULTANTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR
ENDED 14 AUGUST 2025

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognized in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognized in the Profit and Loss account in that financial year.

3. Directors' transactions

Loans to directors

There were no transactions with Directors in the two years ended 14th August 2025.

4. Creditors

Security given in respect of creditors

The aggregate amount of debts included within creditors at the year-end in respect of which security has been given is €0 (2024 - €0).

Reservation of title

Trade creditors also include an amount of approximately €0 (2024 - €0) in respect of goods for which ownership is not passed until payment is made.

5. Guarantees and other financial commitments

Capital commitments

There were no capital commitments at 14th August 2025 nor 14 August 2024.

6. Appropriation of Profit and Loss Account

	14/08/2025	14/08/2024
	€	€
Profit brought forward at the beginning of the financial year	11,566	5,482
Profit for the financial year	9,838	6,084
Dividends paid	-	-
Dividends liable to be paid	-	-
(Loss)/Profit carried forward at the end of the financial year	<u>21,404</u>	<u>11,566</u>