

Company registration number: 744717

**Hug A Mug Today Limited
Trading as Hug A Mug/Riverbank Restaurant**

Unaudited abridged financial statements

for the financial year ended 30 September 2025

Hug A Mug Today Limited

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Hug A Mug Today Limited

Extract from the director's report in accordance with section 329 of the Companies Act 2014.

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 30/09/25 Number	At 01/10/24 Number
Directors:		
Margaret Clarke	100	100

Hug A Mug Today Limited

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.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the director must not approve the financial statements unless is 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 the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 director is 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

Hug A Mug Today Limited

**Accountants' Report to the director
on the Unaudited financial statements of Hug A Mug Today Limited**

We have compiled the financial statements which comprise the balance sheet and related notes of Hug A Mug Today Limited for the financial year ended 30 September 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Hug A Mug Today 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 of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

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.

FDC Accountants

The Square
Tullow
Co. Carlow

23 February 2026

Hug A Mug Today Limited

Balance sheet As at 30 September 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets		642		625	
		<u>642</u>	642	<u>625</u>	625
Current assets					
Stocks		2,030		2,030	
Cash at bank and in hand		1,368		28,341	
		<u>3,398</u>		<u>30,371</u>	
Creditors: amounts falling due within one year		<u>(107,758)</u>		<u>(45,732)</u>	
Net current liabilities		<u>(104,360)</u>		<u>(15,361)</u>	
Total assets less current liabilities		<u>(103,718)</u>		<u>(14,736)</u>	
Net liabilities		<u><u>(103,718)</u></u>		<u><u>(14,736)</u></u>	
Capital and reserves					
Called up share capital presented as equity	4	(100)		(100)	
Profit and loss account		<u>(103,618)</u>		<u>(14,636)</u>	
Shareholders deficit		<u><u>(103,718)</u></u>		<u><u>(14,736)</u></u>	

I, as director of Hug A Mug Today Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholders 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);

The notes on pages 6 to 7 form part of these abridged financial statements.

Hug A Mug Today Limited

Balance sheet (continued)

As at 30 September 2025

- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 23 February 2026 and signed by:

Margaret Clarke
Director

The notes on pages 6 to 7 form part of these abridged financial statements.

Hug A Mug Today Limited

Notes to the abridged financial statements Financial year ended 30 September 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

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.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%	reducing balance
Fittings fixtures and equipment	- 12.5%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

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Notes to the abridged financial statements (continued) Financial year ended 30 September 2025

2. Staff costs

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	225,170	121,228
	<u> </u>	<u> </u>

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	41,232	25,713
	<u> </u>	<u> </u>

4. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
Ordinary shares shares of € 1.00 each	100,000	100,000	100,000	100,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares shares of € 1.00 each	100	100	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 23 February 2026.