

Company Number: 746616

**Kris M Hughes Consultancy Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**Kris M Hughes Consultancy Limited**  
**CONTENTS**

	<b>Page</b>
Director's Responsibilities Statement	3
Balance Sheet	4 - 5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 9

# **Kris M Hughes Consultancy Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

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 that law, the director has elected to prepare 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he 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 for the company financial statements and then apply them consistently;
- make judgements 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He 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.

**Signed on behalf of the board**

**Kris Hughes**  
**Director**

**21 March 2026**

# Kris M Hughes Consultancy Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>494</u>	<u>744</u>
<b>Current Assets</b>			
Debtors	8	-	3,043
Cash and cash equivalents		<u>1,011</u>	<u>-</u>
		<u>1,011</u>	<u>3,043</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(2,411)</u>	<u>(3,565)</u>
<b>Net Current Liabilities</b>		<u>(1,400)</u>	<u>(522)</u>
<b>Total Assets less Current Liabilities</b>		<u>(906)</u>	<u>222</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		<u>(1,006)</u>	<u>122</u>
<b>Equity attributable to owners of the company</b>		<u>(906)</u>	<u>222</u>

## **Kris M Hughes Consultancy Limited**

### **BALANCE SHEET**

as at 31 December 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Kris M Hughes Consultancy 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) 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 the 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

**Approved by the board on 21 March 2026 and signed on its behalf by:**

**Kris Hughes**  
**Director**

**Kris M Hughes Consultancy Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	-	-	-
Profit for the financial year	-	122	122
Net proceeds of equity Ordinary share issue	100	-	100
<b>At 31 December 2024</b>	100	122	222
Loss for the financial year	-	(1,128)	(1,128)
<b>At 31 December 2025</b>	<b>100</b>	<b>(1,006)</b>	<b>(906)</b>

# Kris M Hughes Consultancy Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

Kris M Hughes Consultancy Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 746616. The registered office of the company is 9 Ardmore Avenue, Dublin 7, D07 P6P9. The company provides aesthetic services. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Turnover

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

#### Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line
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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 debtors

Trade and other debtors are initially recognised at transaction value and thereafter stated at amortised 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.

#### Trade and other creditors

Trade and other creditors are initially recognised at transaction value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Ordinary share capital

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and

## Kris M Hughes Consultancy Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounts estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial financial year.

#### 4. Going concern

The Board have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

<b>5. Operating (loss)/profit</b>	<b>2025</b>	2024
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Depreciation of tangible assets	<u>250</u>	<u>250</u>

#### 6. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2025</b>	2024
	Number	Number
Director	<u>1</u>	<u>1</u>

#### 7. Tangible assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	<u>994</u>	<u>994</u>
At 31 December 2025	<u>994</u>	<u>994</u>
<b>Depreciation</b>		
At 1 January 2025	250	250
Charge for the financial year	<u>250</u>	<u>250</u>
At 31 December 2025	<u>500</u>	<u>500</u>
<b>Net book value</b>		
At 31 December 2025	<u><u>494</u></u>	<u><u>494</u></u>
At 31 December 2024	<u><u>744</u></u>	<u><u>744</u></u>

<b>8. Debtors</b>	<b>2025</b>	2024
	€	€
Director's current account	<u>-</u>	<u>3,043</u>

**Kris M Hughes Consultancy Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>9. Creditors</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	1,011	2,165
Accruals	1,400	1,400
	<u>2,411</u>	<u>3,565</u>

**10. Income Statement**

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 January 2025	122	-
(Loss)/profit for the financial year	(1,128)	122
At 31 December 2025	<u>(1,006)</u>	<u>122</u>

**11. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2025.

<b>12. Director's remuneration</b>	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	18,009	18,604

**13. Post-Balance Sheet Events**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 21 March 2026.