

Company registration number: 263292

Onomy Holdings Limited

Unaudited abridged financial statements

for the financial year ended 31 March 2025

Onomy Holdings Limited

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Onomy Holdings Limited

Directors and other information

Directors	Peter Connolly Gerard Mooney
Secretary	Peter Connolly
Company number	263292
Registered office	Onomy House Main Street Castleblayney Co Monaghan A75P977
Business address	Onomy House Main Street Castleblayney Co Monaghan A75P977
Accountants	Ryan & Company Chartered Certified Accountants Proules House Shercock Road Carrickmacross Co.Monaghan
Bankers	Allied Irish Bank plc Main Street Castleblayney Co Monaghan
Solicitors	Mallon Solicitors Glencarn Centre Castleblayney Co Monaghan

Onomy Holdings Limited

Directors 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 Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

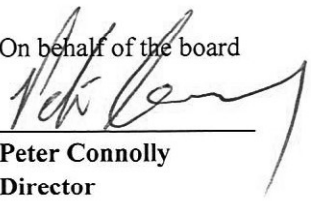
Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in 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 the financial year and otherwise comply with the Companies Act 2014.

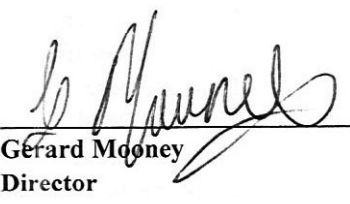
In preparing these financial statements, the directors are required to:

- 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 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 and enable the financial statements to be compiled. 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.

On behalf of the board


Peter Connolly
Director


Gerard Mooney
Director

Date: 10th December 2025

Onomy Holdings Limited

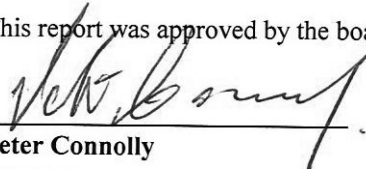
Directors responsibilities statement

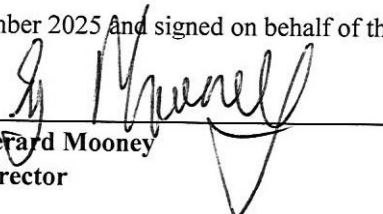
Directors' Declaration on Unaudited Financial Statements

In relation to the financial statements as set out on pages 4 to 11

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Ryan & Company , the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st March 2025.

This report was approved by the board of directors on 10th December 2025 and signed on behalf of the board by:


Peter Connolly
Director


Gerard Mooney
Director

Onomy Holdings Limited

Balance sheet As at 31st March 2025

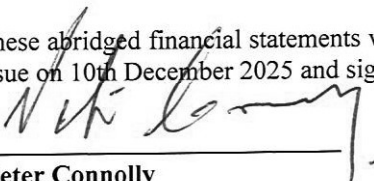
		2025		2024	
Note	€	€	€	€	€
Fixed assets					
Tangible assets	4	132,365		132,978	
Financial assets	5	19,046		19,046	
			151,411		152,024
Current assets					
Debtors	6	7,082		3,048	
Cash at bank and in hand		14,822		14,324	
		21,904		17,372	
Creditors: amounts falling due within one year	7	(8,974)		(8,843)	
Net current assets			12,930		8,529
Total assets less current liabilities			164,341		160,553
Net assets			164,341		160,553
Capital and reserves					
Called up share capital presented as equity			3		3
Profit and loss account			164,338		160,550
Shareholders funds			164,341		160,553

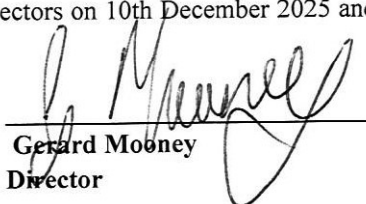
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Onomy Holdings 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);
- 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 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 board of directors on 10th December 2025 and authorised for issue on 10th December 2025 and signed by:


Peter Connolly
Director


Gerard Mooney
Director

The notes on pages 5 to 11 form part of these abridged financial statements.

Onomy Holdings Limited

Notes to the abridged financial statements Financial year ended 31st March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Onomy House, Main Street, Castleblayney, Co Monaghan, A75P977 and the company's registration number is 263292.

The principal activity of the company is property rental and the holding of shares in a subsidiary company.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, (as modified by the revaluation of certain tangible fixed assets) and comply with the financial reporting standards of the Financial Reporting Council including FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014. The financial statements are prepared in Euro which is the functional currency of the company.

Consolidation

The company and its subsidiaries combined meet the size exemption criteria for a group and the company is therefore exempt from the requirement to prepare consolidated financial statements by virtue of meeting the requirements in Section 293(1A) of the Companies Act 2014. Consequently, these financial statements deal with the results of the company as a single entity.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Onomy Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

(i) Current tax

Current tax is calculated on the profits of the period. Current tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date.

(ii) Deferred tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is provided in full on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled.

Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realised or the deferred tax liability is settled. Deferred tax is recognised in the profit and loss account or other comprehensive income depending on where the revaluation was initially posted.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Current or deferred taxation assets and liabilities are not discounted.

Tangible assets

(i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and 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:

Investment Property	- Not being depreciated
Fittings fixtures and equipment	- 25% 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.

Onomy Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

Investment property

The company owns a freehold building that is held to earn long term rental income and for capital appreciation. Investment properties are initially recognised at cost. Investment properties are subsequently valued at fair value. Changes in fair value are recognised in the profit and loss account.

Financial assets

Other financial assets include investments which are not investments in subsidiaries, associates or joint ventures. Investments are initially measured at fair value which usually equates to the transaction price and subsequently at fair value where investments are listed on an active market or where non listed investments can be reliably measured. Movements in fair value are measured in the profit and loss.

When fair value cannot be measured reliably or can no longer be measured reliably, investments are measured at cost less impairment.

Investment in subsidiary undertakings

Investments in subsidiary undertakings are shown at historical cost less provision for impairments in value.

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the profit and loss account.

Trade and other debtors

Trade and other debtors including amounts owed from group companies are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

Onomy Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

As permitted by the amendment made to FRS 102 Section 11 for small entities by the FRC on 8 May 2017 amounts due from directors and shareholders of the entity are stated initially at the transaction price and subsequently at transaction price less repayments. The amortised cost model is not used.

Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Dividend distribution

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends are approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

Dividend income

Dividend income from subsidiaries is recognised when the Company's right to receive payment has been established.

Related party transactions

The company discloses transactions with related parties which are not wholly owned with the same group. It does not disclose transactions with members of the same group that are wholly owned.

3. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	160,550	169,204
Profit for the financial year	33,788	21,346
Dividends paid	(30,000)	(30,000)
At the end of the financial year	164,338	160,550

Onomy Holdings Limited

Notes to the abridged financial statements (continued)
Financial year ended 31st March 2025

4. Tangible assets

	Investment property	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1st April 2024	130,000	44,894	174,894
Additions	-	175	175
At 31st March 2025	<u>130,000</u>	<u>45,069</u>	<u>175,069</u>
Depreciation			
At 1st April 2024	-	41,915	41,915
Charge for the financial year	-	789	789
At 31st March 2025	<u>-</u>	<u>42,704</u>	<u>42,704</u>
Carrying amount			
At 31st March 2025	<u>130,000</u>	<u>2,365</u>	<u>132,365</u>
At 31st March 2024	<u>130,000</u>	<u>2,979</u>	<u>132,979</u>

Investment property

Included within the above is investment property held at fair value as follows:

	2025
	€
At 1 April 2024 and 31 March 2025	<u>130,000</u>

In accordance with the provisions of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the company's Investment Property is carried in the balance sheet at open market value. This valuation has been supplied by the Directors, Peter Connolly and Gerard Mooney.

5. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1st April 2024 and 31st March 2025	<u>19,046</u>	<u>19,046</u>
Provision for diminution in value		
At 1st April 2024 and 31st March 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 31st March 2025	<u>19,046</u>	<u>19,046</u>
At 31st March 2024	<u>19,046</u>	<u>19,046</u>

In the opinion of the directors the shares in the company's subsidiary are worth at least the amounts at which they are stated in the balance sheet.

Onomy Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

6. Debtors	2025	2024
	€	€
Amounts owed by group undertakings	5,910	-
Corporation tax recoverable	-	1,379
Directors Loans (See note 8)	478	956
Prepayments	694	713
	<u>7,082</u>	<u>3,048</u>
7. Creditors: amounts falling due within one year	2025	2024
	€	€
Trade creditors	25	25
Amounts owed to group undertakings	-	4,090
Other creditors	3,212	3,190
Corporation tax	4,199	-
Accruals	1,538	1,538
	<u>8,974</u>	<u>8,843</u>

Onomy Holdings Limited

Notes to the abridged financial statements (continued) Financial year ended 31st March 2025

8. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(1,034)	956
Amounts repaid during the financial year	-	(1,990)
At the end of the financial year	<u>(1,034)</u>	<u>(1,034)</u>

At 31st March 2025 the director's loan account balances represented 0.63% of the net assets of the company (31st March 2024 - 0.64%)

Disclosure for each director or other person is as follows:

Peter Connolly

Amounts owed to the company are unsecured, interest free and repayable on demand.

	2025	2024
	€	€
At the start of the financial year	(1,512)	478
Amounts repaid during the financial year	-	(1,990)
At the end of the financial year	<u>(1,512)</u>	<u>(1,512)</u>

Gerry Mooney

Amounts owed to the company are unsecured, interest free and repayable on demand.

	2025	2024
	€	€
At the start of the financial year	478	478
At the end of the financial year	<u>478</u>	<u>478</u>

During the year the company paid the directors, Peter Connolly and Gerard Mooney, dividends totalling €30,000.

9. Related party transactions

The Company has availed of the exemption contained in Sec 33 FRS 102 from disclosing transactions with its 100% Subsidiary Company, Condor Publishers (Ireland) Limited.

10. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 10 December 2025.

