Company Number: 485398

Connor O'Hare Contractors Limited

Abridged Financial Statements

for the financial year ended 30 June 2023

Connor O'Hare Contractors Limited

CONTENTS

Connor O'Hare Contractors Limited
DIRECTORS AND OTHER INFORMATION

Directors	Connor O'Hare Christopher O'Hare
Company Secretary	Christopher O'Hare
Company Number	485398
Registered Office and Business Address	53 Parkwest Enterprise Centre Lavery Avenue Parkwest Industrial Park Dublin 12 D12 R884
Auditors	Kenny, Whelan & Company Limited Chartered Accountants and Statutory Auditors 191/193 Lower Kimmage Road Dublin 6W D6W F729
Bankers	Allied Irish Bank Village Green Shopping Centre Old Bawn Road Tallaght Dublin 24 D24 X006

Connor O'Hare Contractors Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2023

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 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 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 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 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 readily and properly audited. 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.

Disclosure of Information to Auditor
Each persons who are directors at the date of approval of this report confirms that:
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

Connor O'Hare	**Christopher O'Hare**
Director	**Director**
Date: 14.1.2026	**Date:** 14-01-26.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF CONNOR O'HARE CONTRACTORS LIMITED
pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion
In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion
We have examined :
(i) the abridged financial statements for the financial year ended 30 June 2023 on pages 8 to 15 which the directors of Connor O'Hare Contractors Limited propose to annex to the annual return of the company; and
(ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors
It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company directors in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014
On Date: 14/01/2026 we reported to the members on the company financial statements for the financial year ended 30 June 2023 and our report was as follows:

"Report on the audit of the financial statements

Opinion
We have audited the financial statements of Connor O'Hare Contractors Limited ('the company') for the financial year ended 30 June 2023 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2023 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF CONNOR O'HARE CONTRACTORS LIMITED
pursuant to section 356(1) and 356(2) of the Companies Act 2014

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception
Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 4, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF CONNOR O'HARE CONTRACTORS LIMITED
pursuant to section 356(1) and 356(2) of the Companies Act 2014

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf. The description forms part of our Auditor's Report.

Other matters which we are required to address
The financial statements of Connor O'Hare Contractors Limited for the year ended 30 June 2022, which are presented as corresponding figures in the accompanying financial statements, were audited by Fitzpatrick & Company who expressed an unmodified opinion on those financial statements on 25 July 2023. As described in note 6, the comparative information has been restated to reflect the reclassification of €129,000 previously presented as Trade Debtors and Prepayments to Cost of Goods Sold. The recognition of a provision for work in progress amounting to €387,205 that was not previously accounted for. The recognition for the provision of adjusted current and deferred taxes amounting to €30,955. Our audit procedures on these restatements were performed as part of our audit of the current period's financial statements.

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the company shareholders in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company shareholders for our audit work, for this report, or for the opinions we have formed."

Noel J. Delaney
for and on behalf of
KENNY, WHELAN & COMPANY LIMITED
Chartered Accountants and Statutory Auditors
191/193 Lower Kimmage Road
Dublin 6W
D6W F729

Date: 23/01/2026

We certify that the auditor's report on pages 5 - 7 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

Christopher O'Hare
Secretary

Date: 14-01-26.

Connor O'Hare
Director

Date: 14 · 1 · 2026

Connor O'Hare Contractors Limited
BALANCE SHEET
as at 30 June 2023

	Notes	2023 €	2022 € as restated
Fixed Assets			
Tangible assets	7	**64,636**	86,906
Investment properties	8	**129,822**	-
Fixed Assets		**194,458**	86,906
Current Assets			
Stocks	9	**18,538**	387,205
Debtors	10	**66,237**	26,907
Cash and cash equivalents		**658,570**	258,001
		743,345	672,113
Creditors: amounts falling due within one year	11	**(103,959)**	(135,212)
Net Current Assets		**639,386**	536,901
Total Assets less Current Liabilities		**833,844**	623,807
Creditors:			
amounts falling due after more than one year	12	**-**	(28,498)
Net Assets		**833,844**	595,309
Capital and Reserves			
Called up share capital presented as equity		**100**	100
Retained earnings	13	**833,744**	595,209
Equity attributable to owners of the company		**833,844**	595,309

Connor O'Hare Contractors Limited
BALANCE SHEET
as at 30 June 2023

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.

We as Directors of Connor O'Hare Contractors Limited, state that -
The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that 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 14.1.2026 **and signed on its behalf by:**

Connor O'Hare
Director

Christopher O'Hare
Director

Connor O'Hare Contractors Limited
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2023

	Called up share capital	Retained earnings	Total
	€	€	€
At 1 July 2021	100	373,572	373,672
Profit for the financial year	-	221,637	221,637
At 30 June 2022	100	595,209	595,309
Profit for the financial year	-	238,535	238,535
At 30 June 2023	**100**	**833,744**	**833,844**

Connor O'Hare Contractors Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2023

1. General Information

Connor O'Hare Contractors Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 485398. The registered office of the company is 53 Parkwest Enterprise Centre, Lavery Avenue, Parkwest Industrial Park, Dublin 12, D12 R884 which is also the principal place of business of the company. The principal activity of the company is that of building contractors. 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 financial statements.

Statement of compliance
The financial statements of the company for the financial year ended 30 June 2023 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 goods supplied by the company, exclusive of trade discounts and 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:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% 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.

Investment properties
Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Work in progress
A provision for work-in-progress in made for contracts still in progress at the end of each financial period. The value of work-in-progress is based on the costs incurred on these contracts not yet invoiced and this includes the cost of raw materials, direct labour, direct wages and any other direct contract costs, but excludes indirect overheads.

Trade and other debtors
Trade and other debtors are initially recognised at fair 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.

Borrowing costs
Borrowing costs relating to the acquisition of assets are capitalised 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 capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors
Trade and other creditors are initially recognised at fair 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.

Employee benefits
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation and deferred 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.

Deferred tax is recognised 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 Balance Sheet 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 Profit and Loss Account.

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

Prior period adjustment
Restatements have been made, In accordance with FRS 102 Section 10 Accounting Policies, Changes in Accounting Estimates and Errors, which requires prior-period errors to be corrected retrospectively by restating comparative amounts for the prior period (note. 6).

3. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. Operating profit

	2023	2022
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	23,225	24,886

Connor O'Hare Contractors Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2023

5. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2022 - 3).

	2023 Number	2022 Number
Management	1	1
Operatives	2	2
	3	3

6. Prior financial year error corrections

The comparative information presented for the year ended 30 June 2022 has been restated to correct errors identified during the current year's audit. These adjustments were necessary to ensure compliance with applicable accounting standards.

Nature of Restatements

Reclassification of Other Debtors
An amount of €129,000, previously presented under Debtors and Prepayments, has been reclassified to Cost of Goods Sold. This adjustment reflects the correct allocation of costs incurred in relation to goods sold during the prior period.

Recognition of Provision for Work in Progress
A provision of €387,205 for work in progress, which was not previously accounted for, has been recognised. This adjustment ensures that related Costs of Goods Sold are appropriately reflected in the relevant financial statements and periods.

Recognition of Current and Deferred Tax Liabilities and Provisions
Allowing for the adjustments above and their impact on the taxable profit for the comparative period an additional Corporation Tax Provision of €32,202 has been made. Furthermore, as no provision for deferred tax has been provided for, we have calculated that a deferred tax provision of €1,247 is appropriate.

Impact on Comparative Figures
The restatements have resulted in the following changes to the prior year's financial statements:

Line Item	As Previously Reported (€)	Adjustment (€)	Restated (€)
Cost of Goods Sold	946,942	(258,205)	688,737
Tax on Profit	242	30,955	31,197
Stocks	0	387,205	387,205
Debtors & Prepayments	154,660	(127,753)	26,907
Current Liabilities	103,010	32,202	135,212
Retained Earnings	367,958	227,250	595,208

These restatements have been made in accordance with FRS 102 Section 10 Accounting Policies, Changes in Accounting Estimates and Errors, which requires prior-period errors to be corrected retrospectively by restating comparative amounts for the prior period.

Connor O'Hare Contractors Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2023

7. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost or Valuation				
At 1 July 2022	30,800	18,297	96,263	145,360
Additions	-	955	-	955
At 30 June 2023	30,800	19,252	96,263	146,315
Depreciation				
At 1 July 2022	23,117	16,084	19,253	58,454
Charge for the financial year	3,439	533	19,253	23,225
At 30 June 2023	26,556	16,617	38,506	81,679
Net book value				
At 30 June 2023	**4,244**	**2,635**	**57,757**	**64,636**
At 30 June 2022	7,683	2,213	77,010	86,906

8. Investment Properties

	Investment properties
	€
Cost	
At 1 July 2022	-
Additions	129,822
At 30 June 2023	129,822
Net book value	
At 30 June 2023	**129,822**

9. Stocks

	2023	2022
	€	€
Work in progress	**18,538**	387,205

A provision for work-in-progress is made for contracts still in progress at the end of each financial period. The value of work-in-progress is based on the costs incurred on these contracts not yet invoiced and this includes the cost of raw materials, direct labour, direct wages and any other direct contract costs, but excludes indirect overheads.

10. Debtors

	2023	2022
	€	€
Trade debtors	**41,390**	7,135
Other debtors	**-**	1,650
Deferred tax asset	**1,864**	1,247
Directors' current accounts (Note 15)	**2,488**	-
Taxation	**14,352**	16,875
Prepayments	**6,143**	-
	66,237	26,907

continued

11. Creditors

Amounts falling due within one year	**2023 €**	2022 €
Amounts owed to credit institutions	**-**	4,341
Trade creditors	**25,549**	84,416
Taxation	**61,764**	44,905
Accruals	**16,646**	1,550
	103,959	135,212

12. Creditors

Amounts falling due after more than one year	**2023 €**	2022 €
Directors' loan accounts (Note 15)	**-**	28,498

13. Profit and loss account

	2023 €	2022 €
At 1 July 2022	**595,209**	373,572
Profit for the financial year	**238,535**	221,637
At 30 June 2023	**833,744**	595,209

14. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2023.

15. Directors' remuneration and transactions

	2023 €	2022 €
Directors' remuneration		
Remuneration	**50,686**	51,579
Pension contributions	**46,800**	46,800
	97,486	98,379

The following amounts are repayable to the directors:

	2023 €	2022 €
Connor O'Hare	**-**	28,498

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14/01/2026