

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

Abridged financial statements

**Year ended
31 JULY 2025**

Registered number 744300

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

ABRIDGED FINANCIAL STATEMENTS

CONTENTS	PAGE
Directors and other information	2
Statement of directors' responsibilities	3
Statement of accounting policies	4 - 5
Balance sheet	6
Notes forming part of the financial statements	7

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

DIRECTORS AND OTHER INFORMATION

Directors	S. Connolly S. Mc Donald
Secretary	S. Connolly
Accountants	J.N. Mc Hugh & Co. Main Street Manorhamilton Co Leitrim
Bankers	Allied Irish Banks Main Street Manorhamilton Co Leitrim
Solicitors	Conor Maguire Manorhamilton Co Leitrim
Registered Office	Station Road Manorhamilton Co Leitrim F91E8E2
Company Registered Number	744300

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 2014. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 7:

- 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 judgements 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 J N Mc Hugh & Co., all the company's accounting records and provided all the information, books, or documents, 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 July 2025.

On behalf of the board

S. Connolly
Director

S. Mc Donald
Director

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 JULY 2025

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 accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

Turnover

Turnover represents amounts received and excludes VAT.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation.

Depreciation charged on fixed assets in current year.

Investment properties are included in the balance sheet at their open market value.

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 JULY 2025 (continued)

Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used.

Pensions

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the profit account in the year in which they fall due.

Dividends

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

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

ABRIDGED BALANCE SHEET AS AT 31 JULY 2025

	<i>Notes</i>	2025 €	2024 €
Fixed assets			
Tangible assets		26,853	35,804
Current assets			
Stocks		9,500	<u>11,000</u>
Debtors and Investments		167,702	129,438
Cash at bank and in hand		<u>59,587</u>	<u>88,241</u>
		<u>236,789</u>	<u>228,679</u>
Creditors: amounts falling due within one year	<i>1</i>	<u>(185,803)</u>	<u>(222,969)</u>
Net current assets		<u>50,986</u>	5,710
Total assets less current liabilities		77,839	<u>41,514</u>
Provision for liabilities		<u>(0)</u>	<u>(0)</u>
		<u>77,839</u>	<u>41,514</u>
Capital and reserves			
Called up share capital	<i>2</i>	100	<u>100</u>
Profit and loss account		<u>77,739</u>	<u>41,414</u>
Shareholders' funds		<u>77,839</u>	<u>41,514</u>

We, as Directors of Connolly McDonald Funeral Directors 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 s.358 are satisfied. (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2), (d) 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 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 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.

Approved by the board on 1st December 2025 and signed on its behalf by:

S. Connolly
Director

S. Mc Donald
Director

CONNOLLY MCDONALD FUNERAL DIRECTORS LIMITED

Notes forming part of the abridged financial statements

1. Other creditors	2025	2024
Tax and social welfare included in other Creditors:	€	€
Corporation tax	306	5,773
Social security costs:		
PAYE & PRSI	0	0
VAT	<u>0</u>	<u>0</u>
	<u>306</u>	<u>5,773</u>
2. Called up share capital	2025	2024
	€	€
<i>Authorised:</i>		
100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid:		
100 ordinary shares of €1.00 each	<u>100</u>	<u>100</u>
3. Interest of directors and company secretary		
The directors and secretary who held office at 1 August 2024 and 31 July 2025 had no interests other than those shown below in the shares of the company:		
		Number
S. Connolly Ordinary shares of €1.00 each		50
S. McDonald Ordinary shares of €1.00 each		50

4 Approval of financial statements

The directors approved the financial statements for issue on 1st December 2025.

S. Connolly
Director

S. Mc Donald
Director