

CYNTHIA O' CONNOR & COMPANY LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CYNTHIA O' CONNOR & COMPANY LIMITED

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CYNTHIA O' CONNOR & COMPANY LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

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 that 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 (Generally accepted Accounting Practice in Ireland) 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 that 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 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. 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

Sir Robert Davis-Goff
Director

Lady Sheelagh Davis-Goff
Director

7 August 2025

CYNTHIA O' CONNOR & COMPANY LIMITED

DIRECTORS' DECLARATION ON UNAUDITED FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 MARCH 2025*

In relation to the financial statements which comprise the profit and loss account, the balance sheet and the related notes:

- 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 Walsh O'Brien Harnett, all 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 transactions of the company for the year ended 31 March 2025.

On behalf of the board

Sir Robert Davis-Goff
Director

Lady Sheelagh Davis-Goff
Director

7 August 2025

CYNTHIA O' CONNOR & COMPANY LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	2	197,946		197,946	
Financial assets	3	265,964		251,691	
			463,910		449,637
Current assets					
Cash at bank and in hand		510		9,419	
Creditors: amounts falling due within one year	4	(395,615)		(405,034)	
Net current liabilities			(395,105)		(395,615)
Net assets			68,805		54,022
Capital and reserves					
Called up share capital presented as equity		72,375		72,375	
Other reserves		2,470		2,470	
Profit and loss reserves	5	(6,040)		(20,823)	
Total equity			68,805		54,022

We, as directors of Cynthia O' Connor & Company Limited, state that:

(a) The company is availing itself of the exemption from audit 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) The directors acknowledge the obligations of the company, under the Companies Act 2014:

(i) 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

(ii) to otherwise comply with the provisions of this Act 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.

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

CYNTHIA O' CONNOR & COMPANY LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The financial statements were approved by the board of directors and authorised for issue on 7 August 2025 and are signed on its behalf by:

Sir Robert Davis-Goff
Director

Lady Sheelagh Davis-Goff
Director

CYNTHIA O' CONNOR & COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Cynthia O' Connor & Company Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 45194. The registered office of the company is 104 Lower Baggot Street, Dublin 2. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures and fittings	15% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.3 Fixed asset investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution value. Income from other investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

1.4 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

1.5 Equity instruments

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.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

CYNTHIA O' CONNOR & COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

1.7 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

1.8 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.9 Ordinary Share Capital

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

1.10 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.

2 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	€	€	€
Cost			
At 1 April 2024 and 31 March 2025	197,946	17,602	215,548
Depreciation and impairment			
At 1 April 2024 and 31 March 2025	-	17,602	17,602
Carrying amount			
At 31 March 2025	197,946	-	197,946
At 31 March 2024	197,946	-	197,946

3 Financial assets

	2025	2024
	€	€
Other investments other than loans	265,964	251,691

CYNTHIA O' CONNOR & COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Financial assets (Continued)

Movements in fixed asset investments

Investments
€

Cost or valuation

At 1 April 2024 251,691

Movement 14,273

At 31 March 2025 265,964

Carrying amount

At 31 March 2025 265,964

At 31 March 2024 251,691

4 Creditors: amounts falling due within one year

2025
€

2024
€

Directors' loans 389,355 398,774

Accruals 6,260 6,260

395,615 405,034

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

5 Profit and loss reserves

2025
€

2024
€

At the beginning of the year (20,823) 57,586

Adjusted balance (20,823) 57,586

Profit/(loss) for the year 14,783 (78,409)

At the end of the year (6,040) (20,823)

6 Capital commitments

The company had no material capital commitments at 31 March 2025.

7 Events after the reporting date

There have been no significant events affecting the company since 31 March 2025.

CYNTHIA O' CONNOR & COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

8 Approval of financial statements

The directors approved the financial statements on 7 August 2025.