

Halligan O'Connor Property Consultants Ltd
Registration Number 496658

Abridged Financial Statements

Year ended 30 April 2025

Halligan O'Connor Property Consultants Ltd

Directors and other information

| | |
|-------------------|---|
| Directors | Ross Halligan Mary Halligan |
| Secretary | Mary Halligan |
| Company number | 496658 |
| Registered office | 9A Dublin Street Balbriggan Co Dublin |
| Business address | 9A Dublin Street Balbriggan Co Dublin |
| Bankers | Bank of Ireland Balbriggan Co Dublin |

Halligan O'Connor Property Consultants Ltd

Extract from Directors' report

Year ended 30 April 2025

Directors and secretary and their interests in Shares of the Company

The directors and secretary who served during the year and their interests in the company are as stated below:

| | Ordinary shares | |
|---------------|-----------------|----------|
| | 30/04/25 | 01/05/24 |
| Ross Halligan | - | - |
| Mary Halligan | 100 | 100 |

Books of account

The directors acknowledge their responsibilities, under Sections 281 to 285 Companies Act 2014, to maintain proper accounting records for the company, which are kept at the registered office. In order to ensure compliance with the requirements of the act, the company employs competent accounting personnel with appropriate expertise and provides adequate resources to the financial function.

Close company provisions

In the opinion of the directors, the company is a close company within the meaning of Part 13 of the Taxes Consolidation Act, 1997.

This report was approved by the Board on 25 March 2026 and signed on its behalf by

Ross Halligan
Director

Mary Halligan
Director

Halligan O'Connor Property Consultants Ltd

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued and published by the Financial Reporting Council in the UK and Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the assets, liabilities and financial position of the company at the financial year end and of the profit or loss of the company for that financial year.

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

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 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 the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all regulations to be construed as one with that Act.

The directors are also responsible for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Ross Halligan
Director
25 March 2026

Mary Halligan
Director
25 March 2026

Halligan O'Connor Property Consultants Ltd
Balance Sheet at 30 April 2025

| | Notes | 30/04/25 € | 30/04/24 € |
|---|----------|-----------------------|-----------------------|
| Assets | | | |
| Cash at bank | | 269,132 | 209,546 |
| Amounts due from directors | | 19,000 | 29,974 |
| Accounts receivable and prepayments | | <u>22,267</u> | <u>30,479</u> |
| Total current assets | | 310,399 | 269,999 |
| Tangible fixed assets | | <u>140,310</u> | <u>140,310</u> |
| Total Assets | | <u>450,709</u> | <u>410,309</u> |
| Liabilities and Equity | | | |
| Interest bearing facilities repayable in less than 1 year | 2 | 20,197 | 10,599 |
| Client balances | | 231,120 | 180,232 |
| Taxes payable | | 47,803 | 48,183 |
| Accruals and deferred income | | <u>44,293</u> | <u>88,791</u> |
| Total Current Liabilities | | 343,413 | 327,805 |
| Interest bearing facilities repayable in more than 1 year | 2 | 50,804 | 9,555 |
| Deferred taxation | | <u>19,237</u> | <u>19,237</u> |
| Total Liabilities | | <u>413,454</u> | <u>356,597</u> |
| Share capital | 3 | 100 | 100 |
| Profit and loss account | | -1,900 | 14,555 |
| Revaluation reserve | | <u>39,056</u> | <u>39,056</u> |
| Equity shareholders' funds | | <u>37,256</u> | <u>53,712</u> |
| Total Liabilities and Equity | | <u>450,709</u> | <u>410,309</u> |

Halligan O'Connor Property Consultants Ltd
Balance Sheet at 30 April 2025

We, as directors of Halligan O'Connor Property Consultants Ltd, state that

- (i) the company is availing of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (ii) the company is availing of the exemption on the grounds that the conditions specified in s.358 of that Act are satisfied;
- (iii) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2);
- (iv) we acknowledge the company's obligations under the Companies Act 2014 to keep adequate accounting records and to prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the financial year end 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 insofar as they are applicable to directors;
- (v) the company has relied on the specified exemption contained in s.352 Companies Act 2014 and 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 s.353 Companies Act 2014.

On behalf of the board

Mary Halligan
Director

Ross Halligan
Director

Halligan O'Connor Property Consultants Ltd

Notes to the financial statements

Year ended 30 April 2025

1. Statement of 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.

1.1 Basis of preparation

The unaudited accounts have been prepared in accordance with Irish statutes comprising the Companies Act 2014 and accounting standards issued by the Financial Reporting Council, namely FRS 102

1.2 Sales

Sales represents the total value, excluding value added tax, of fees invoiced during the year.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation.

Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

| | |
|----------------------------------|--|
| Leasehold improvements | Straight line over the life of the lease |
| Fixtures, fittings and equipment | 15% Straight Line |

1.4. 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.

Halligan O'Connor Property Consultants Ltd

Notes to the financial statements

Year ended 30 April 2025

| 2. Loans and financing | 2025 | 2024 |
|-------------------------------------|---------------|---------------|
| | € | € |
| Bank loans repayable by instalments | | |
| Within 1 year | 20,197 | 10,599 |
| Between 1 and 5 years | <u>50,804</u> | <u>9,555</u> |
| | <u>71,001</u> | <u>20,154</u> |

| 3. Share capital | 2025 | 2024 |
|---|----------------|----------------|
| | € | € |
| Authorised equity | | |
| 100,000 Ordinary shares of €1 each | <u>100,000</u> | <u>100,000</u> |
| Allotted, called up and fully paid equity | | |
| 100 Ordinary shares of €1 each | <u>100</u> | <u>100</u> |

4. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

5. Approval of financial statements

The board of directors approved these financial statements on 25 March 2026.