

O'CONNOR'S MOTOR COMPANY AND FUNERAL UNDERTAKERS LIMITED

Unaudited Abridged Financial Statements

For the financial period ended

31 December 2025

Registered Number 161206

TABLE OF CONTENTS

| | Page |
|-----------------------------------|------|
| Balance Sheet | 2 |
| Notes on the Financial Statements | 3 |

BALANCE SHEET AS AT 31 December 2025

| | NOTES | 31/12/2025 € | 31/12/2024 € |
|--|-------|-----------------|-----------------|
| FIXED ASSETS | | | |
| Tangible fixed assets | | (17,584) | 67,535 |
| | | <u>(17,584)</u> | <u>67,535</u> |
| CURRENT ASSETS | | | |
| Stocks | | 2,999 | 2,999 |
| Debtors | | 9,331 | 9,331 |
| Bank & Cash | | 679,347 | 489,258 |
| | | <u>691,677</u> | <u>501,588</u> |
| CREDITORS (amounts falling due within one year) | 3 | (15,123) | (10,972) |
| NET CURRENT ASSETS/(LIABILITIES) | | <u>676,554</u> | <u>490,616</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 658,970 | 558,151 |
| CREDITORS (amounts falling due after more than one year) | 4 | (74,280) | (57,177) |
| NET ASSETS | | <u>584,690</u> | <u>500,974</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 5 | 3 | 3 |
| Profit and Loss account | | 584,687 | 500,971 |
| SHAREHOLDERS' FUNDS | | <u>584,690</u> | <u>500,974</u> |

These financial statements have been prepared in accordance with the Micro Companies Regime.

We, as Directors of O'Connor's Motor Company and Funeral Undertakers Ltd, state that:

- the company is availing itself of the audit exemption - 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 section 358 is complied with;
- no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- the directors acknowledge the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- the company has relied on the specified exemption contained in section 352 of the 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 the abridged Financial Statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by:

Donal O'Connor
Ann O'Connor
Directors

Date: 9 March 2026

NOTES ON THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 December 2025

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements for the financial year ended 0 January 1900.

The company is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland.

The Companies Registration Office Number is: 161206

The Registered Office, which is also the principal place of business of the company is:
Mail Road, Dingle, Co. Kerry.

Currency

The financial statements have been presented in the Euro currency (€) without rounding.

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's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at historic cost less accumulated depreciation. Cost represents those costs that are directly attributable to bringing the asset into working condition for its intended use should be included in its measurement and comprise its purchase price (after deducting any trade discounts and rebates) and any costs directly attributable to bringing it into working condition for its intended use.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

| | |
|-------------------|-----|
| Plant & Equipment | 20% |
| Motor Vehicles | 20% |

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw materials, direct labour and the attributable proportion of direct production overheads.

Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

NOTES ON THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 December 2025

| | <u>31/12/2025</u> | <u>31/12/2024</u> |
|---|-------------------|-------------------|
| | € | € |
| 3. Creditors: amounts falling due within one year | | |
| Bank loans and overdrafts | 0 | 0 |
| Trade Creditors & Accruals | 1,776 | 1,775 |
| Paye/Prsi | 17,922 | 8,960 |
| Corporation Tax | (4,575) | 237 |
| Total Creditors | <u>15,123</u> | <u>10,972</u> |
| 4. Creditors (amounts falling due after more than one year) | | |
| Directors Loans | 74,280 | 57,177 |
| | <u>74,280</u> | <u>57,177</u> |
| 5. Called up share capital | | |
| Authorised | | |
| 1,000,000 Ordinary Shares of €1.25 each | 1,250,000 | 1,250,000 |
| | <u>1,250,000</u> | <u>1,250,000</u> |
| Allotted, called up and fully paid | | |
| 2 Ordinary Shares of €1.25 each | 3 | 3 |
| | <u>3</u> | <u>3</u> |
| 6. Approval of financial statements | | |
| The board of directors approved these financial statements and authorised them for issue on 9 March 2026. | | |