

The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee and not having a Share Capital)
Directors Report & Financial Statements
for the year ended 31st March 2025

**The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee and not having a Share Capital)**

General Information

Directors	Bernadette Horgan (Resigned 5th March 2025) Eileen Daly (Resigned 2nd July 2024) Rita Kilroy Seamus Moriarty Evelyn Treacy Patricia Trussell
Secretary	MHC Corporate Services Limited
Reporting Accountants	Walsh O'Brien Harnett, Chartered Accountants 104 Lower Baggot Street, Dublin 2.
Registered Office	Debrabant House, Cuba Avenue, Banagher, Co Offaly.
Company Number	510659
CHY Number	2379
Charity Number (RCN)	20003043

**The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee and not having a Share Capital)**

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The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee and not having a Share Capital)

Directors Report
for the year ended 31st March 2025

The directors present their annual report and the financial statements for the year ended 31st March 2025.

Principal Activity

The main objective for which the company was established is for the advancement of religion by establishing and maintaining convents and homes for the residence of members of the Congregation and for the residence, instruction and training of those intending to become members of the Congregation and for the care of those in need.

Principal Risks and Uncertainties

The directors are responsible for the company's system of internal controls and for reviewing its effectiveness. The internal control system is designed to manage, rather than eliminate the risk of failure to achieve the company's objectives and can only provide reasonable and not absolute assurance against material misstatements or loss. The directors are not aware of any specific risks or uncertainties which would have an impact on the company.

Results

The results for the year are as set out in the Income and Expenditure account on page 5.

Directors

The directors who served throughout the year were as follows:

Eileen Daly (Resigned 2nd July 2024)
Bernadette Horgan (Resigned 5th March 2025)
Rita Kilroy
Seamus Moriarty
Patricia Trussell
Evelyn Treacy

The Congregation of La Sainte Union des Sacres Couers, Ireland
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Directors Report
for the year ended 31st March 2025

Future Developments

The company plans to continue its present activities for the foreseeable future.

Post Balance Sheet Events

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


Taxation Status

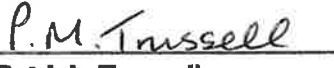
The company has charitable exemption under CHY No. 2379.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate accounting systems. The accounting records are located at Debrabant House, Cuba Avenue, Banagher, Co. Offaly

Approved and Authorised for issue on behalf of the board by:


Evelyn Treacy
Director


Patricia Trussell
Director

Date: 17/7/2025

**The Congregation of La Sainte Union des Sacres Couers, Ireland
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**Financial Statements
for the year ended 31st March 2025**

Directors' Responsibilities' Statement

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 by the Financial Reporting Council.

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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 net movement in funds of the company for that financial year and otherwise comply with the Companies Act 2014.

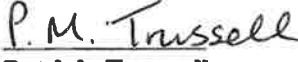
In preparing these financial statements, the directors are required to:

- 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 net movement in funds for the year 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.

Approved and Authorised for Issue on behalf of the board by:


Evelyn Treacy
Director


Patricia Trussell
Director

Date: 17/7/25

**Chartered Accountants' Report on the unaudited financial statements of
The Congregation of La Sainte Union des Sacres Couers, Ireland for the year ended 31st March 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties, we have prepared for your approval the financial statements of The Congregation of La Sainte Union des Sacres Couers, Ireland for the year ended 31st March 2025 which comprise the Income and Expenditure Account, the Balance Sheet, Cash Flow Statement and the related notes from the accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of The Congregation of La Sainte Union des Sacres Couers, Ireland, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of The Congregation of La Sainte Union des Sacres Couers, Ireland and state those matters that we have agreed to state to the Board of Directors of The Congregation of La Sainte Union des Sacres Couers, Ireland, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Congregation of La Sainte Union des Sacres Couers, Ireland and its Board of Directors, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that The Congregation of La Sainte Union des Sacres Couers, Ireland has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and results of The Congregation of La Sainte Union des Sacres Couers, Ireland.

We have not been instructed to carry out an audit of the financial statements of The Congregation of La Sainte Union des Sacres Couers, Ireland. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Walsh O'Brien Harnett
Chartered Accountants
104 Lower Baggot Street
Dublin 2

29th July 2025

**The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee and not having a Share Capital)**

Income and Expenditure Account


for the year ended 31st March 2025

	2025 €	2024 €
Income	-	-
Expenditure	-	-
Surplus of Income over Expenditure	-	-
Accumulated Fund at start of year	-	-
Accumulated Fund at end of year	-	-

The company had no other gains or losses in the current financial period, other than those dealt with in the Income and Expenditure Account.

The Financial Statements were approved and authorised for issue on behalf of the board by:


Evelyn Treacy
Director


Patricia Trussell
Director

Date: 17/7/25

The Congregation of La Sainte Union des Sacres Couers, Ireland
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Balance Sheet as at the 31st March 2025

	Notes	2025 €	2024 €
Net Assets		—	—
Represented By:			
Accumulated Fund		—	—


We as Directors of The Congregation of La Sainte Union des Sacres Couers, Ireland, state that -
 (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.

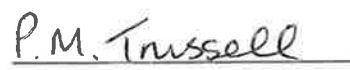
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial 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,

The Financial Statements were approved and authorised for issue on behalf of the board by:


 Evelyn Treacy
 Director


 Patricia Trussell
 Director

Date: 17/3/25

**The Congregation of La Sainte Union des Sacres Couers, Ireland
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**Cash Flow Statement
for the year ended 31st March 2025**

	2025	2024
	€	€
Net Cash Inflow from operating activities	-	-
Net Cash at 31st March 2024	-	-
Net Cash at 31st March 2025	-	-

The Financial Statements were approved and authorised for issue on behalf of the board by:


Evelyn Treacy
Director


Patricia Trussell
Director

Date: 17/7/25

**The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee not having a Share Capital)**

**Notes to the Financial Statements
for the year ended 31st March 2025**

1. General Information

The Congregation of La Sainte Union des Sacres Couers, Ireland Company Limited By Guarantee is a company limited by guarantee incorporated in Republic of Ireland. Debrabant House, Cuba Avenue, Banagher, Co. Offaly is the registered office, which is also the principal place of business of the company. 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 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.

Statement of compliance

The financial statements of the company for the year ended 31st March 2025 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

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" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

1.2. Taxation

The company has been registered as exempt from Corporation Tax as its activities are of a charitable nature.

1.3 General

The Company is Limited by Guarantee and does not have a share capital.

**The Congregation of La Sainte Union des Sacres Couers, Ireland
(A Company Limited by Guarantee not having a Share Capital)**

**Notes to the Financial Statements
for the year ended 31st March 2025**

1.4. Company Limited by Guarantee

The Company is limited by Guarantee and does not have a share capital. The liability of each member, in the event of the company being wound up is €1.

2. Post Balance Sheet Events

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

3. Approval of financial statements

The financial statements were approved and authorised for issue by the Board on 17th July 2025.