

cooneycarey.

Chartered Accountants,
Taxation & Business Advisors

HERE
TO HELP
YOU MAKE
BETTER
DECISIONS.

- ADVISORY
- AUDIT
- BUSINESS SERVICES
- TAXATION

SUCCESS IS
NOT EASY.
BUT IT IS EASIER
WHEN YOU HAVE
THE BEST ADVICE.

**We help our clients
make better decisions.**

Cooney Carey is an independent chartered accountancy, taxation and business advisory practice.

When you need an advisor that always has your back and can bring clarity to even the most complex scenarios.

Our team will add our deep expertise and rich experience in audit, advisory, tax and business services to your own resources, working with you in an open, honest and direct way and building a lasting partnership based on trust.

We are Cooney Carey and we are here to help you make better decisions for your business and in your personal finances.

We help our clients develop strategies for success.

Cooney Carey helps businesses of all sizes in every industry to develop strategies for success and to make better decisions by providing clarity and expertise with the benefit of experience. This means you can get on with what you do best – your everyday business – knowing that a wealth of finance, taxation and business acumen is only a call away.

Cooney Carey was established in 1985 to provide our clients with expertise and advice so that they can make the very best decisions possible for their businesses to succeed.

Today our team of experts support our clients – from domestic start-ups through to global corporations operating in multiple jurisdictions.

Our clients come to us, and stay with us, because they know Cooney Carey understands the unique challenges of building a business and building wealth. As owners and directors, we understand the pressures, the competing demands and the tough choices that have to be made to succeed.

Business leaders need exceptional advice, delivered at the right time, from a business partner who can always be counted on.

**EXCELLENCE
IS AN ATTITUDE,
NOT A SKILL.**

FORGET A
RELATIONSHIP:
MAKE IT A
PARTNERSHIP
AND BUILD AN EMPIRE.

Why we're different.

Cooney Carey believes that excellent advice can only come from a great partnership.

We know that a great partnership is about loyalty and investing in our client-relationships. It's about doing whatever work is necessary, whenever it's necessary. It's also about being there for our clients in difficult times, helping them turn things around.

We have built a culture at Cooney Carey that fosters a lasting partnership with clients through commitment, teamwork and a complete dedication to their success.

Our approach to client management means we get to know our clients' business inside-out and understand the nuances of their sectors. We are passionate about the work we do.

This culture has attracted the very best talent and our people have, in turn, helped shape and foster the next generation of exceptional advisors at Cooney Carey.

We work with speed and agility, giving you access to the very best advice, when you need it. Remember too, that we are part of the Russell Bedford network which gives us global reach with deep technical expertise across jurisdictions.

Making the right decision isn't always easy. You need to have full trust in your advisor, and we build this trust with every single client through hard work, dedication and commitment. We are straight-talkers, with a considered, empathetic and well-researched view.

As a result our clients are armed with powerful insight that creates real and lasting advantage.



Des McCann

Fellow of Chartered Accountants Ireland

Des holds joint responsibility as Head of Audit. Over the past 25 years he has accumulated a wealth of professional experience, ranging from small audits to medium-size business to audits of PLCs quoted on the London and Dublin stock exchanges. Des carries responsibility for financial services clients including UCIT, pension funds and other regulated entities. His portfolio includes a variety of international clients from the US to the Far East, including consultancy assignments for the European Commission.

Paul Leonard

Fellow of Chartered Accountants Ireland, Forensic Accountant

With 25 years experience, Paul is one of the firm's joint Heads of Audit. Paul's skills have also brought success in forensic investigations, loss of earnings assessments, professional negligence claims, family law cases, business valuations and fraud assessment and detection. He has extensive experience in implementing solutions for business owners and he faces challenges head-on.

Will Townsend

Fellow of Chartered Accountants Ireland

Over the last 17 years Will has gained wide sectoral knowledge working on audits of SME companies, owner-managed companies and regulated entities. Will provides training sessions to clients on a range of topics and he takes the lead when it comes to staff-training within the firm. The firm has Excellence in Training designation from CAI and Platinum Level recognition from ACCA.



Lisa Byrne

Fellow of Chartered Accountants Ireland, Forensic Accountant, Chartered Management Consultant

Lisa has significant experience in various sectors and manages the audit requirements of a portfolio of clients. She offers specific and relevant advice to clients, solicitors and barristers across areas including commercial litigation, dispute resolution, marital separation / divorce, personal financial investigations and fraud.



AUDIT



Gerry Higgins

Fellow of Chartered Certified Accountants, Certified Tax Advisor

Gerry's area of expertise includes taxation planning, corporate restructuring and wealth preservation. He is a former inspector of taxes with the Revenue Commissioners and his experience is invaluable in ensuring our clients meet the necessary regulatory taxation compliance standards. Gerry is seen as an expert by his fellow professionals – he has served as chairman of the Audit Sub-committee of the Tax Administration Liaison Committee and is a former president of the Leinster Society of the Association of Chartered Certified Accountants.

Gordon Haydon

Certified Tax Advisor

Gordon is our Head of Taxation services. He has over 30 years' experience gained with the Big Four and other mid-tier practices. He advises clients ranging from US and Irish-quoted companies to owner-managed businesses and private clients. His experience covers a broad sweep of Irish industry, including the retail, construction and manufacturing sectors. Gordon has assisted several prominent Irish families with wealth preservation and succession planning. His approach is to identify and clarify the objective, formulate the strategy and then deliver the optimum long-term tax solution for the client.

Gillian Conway

Member of Chartered Certified Accountants, Certified Tax Advisor

Gillian has worked with clients for more than 10 years across many sectors including the motor industry, hospitality, manufacturing and in property and construction. Gillian provides both personal and corporate tax advice to companies and their shareholders and has also worked with a number of Ireland's high wealth families in relation to wealth protection and succession planning. She has also assisted foreign groups and investors set up operations in Ireland.



Eamonn Madden

Certified Tax Advisor

Eamonn joined Cooney Carey in 2006 and his role involves managing the tax affairs of the firm's personal clients, including high net worth individuals. He manages the corporation tax aspects of the firm's corporate clients, which include large retail groups, renewable energy companies and property companies. Eamonn's areas of expertise includes RCT, retirement planning and VAT planning and has also gained extensive experience in revenue audits.

TAXATION



Tony Carey

Fellow of Chartered Accountants Ireland, Fellow of the Association of Accounting Technicians, Fellow of the Chartered Management Consultant, Member of Marketing Institute

Tony is Head of Advisory and he has 35 years' experience in corporate finance and business advisory services. Tony has owned and managed businesses in the commercial sector and this has given him invaluable experience, unique insights and instincts which now benefit his clients. Within Cooney Carey, Tony's clients particularly value his straight-talking, can-do attitude. At times of crisis they know they can rely on him to stick with them and get the job done.

Colin O'Brien

Member of Chartered Accountants Ireland, Associate of The Corporate Finance Institute

Colin has over 10 years' experience providing professional services and advice to clients. He brings with him extensive experience gained across a number of sectors including renewable energy, manufacturing, information technology and construction. Colin prides himself on working hard, solving problems and delivering results.

Louise Edwards

Associate of The Chartered Governance Institute

Louise joined the business services department in 2008 and provides clients with advice on both company secretarial and payroll matters. Over the years, Louise has also honed her expertise in corporate governance and compliance with the Companies Registration Office, the Register of Beneficial Ownership and PAYE modernisation.

Mary Flanagan

Fellow of Chartered Certified Accountants, Associate of The Chartered Governance Institute, Member of Association of Accounting Technicians

As Head of Business services Mary's areas of expertise include corporate governance, company and group share re-organisations, due diligence and expert reporting. Mary also advises clients on employee retention schemes and senior level payroll services. Working with the firm for over 25 years, Mary has accumulated a wealth of senior level experience working with Irish and international clients in a wide range of business sectors.

ADVISORY SERVICES

Audit

Ensuring your business is fully compliant and ahead of the curve.

We are leading specialists in audit and compliance. There can be significant consequences for companies and directors for non compliance, that's why businesses in Ireland, from SMEs to international corporations, trust Cooney Carey to ensure they adhere to all relevant legislation and regulation.

We will give you a clear picture of where your business stands. From there we can help your business to grow and plan for the future, safe in the knowledge that we have performed an expert review of your financial systems.

Internal Controls

We help our clients improve the effectiveness of risk management, internal control and governance processes through our independent assurance activity to add value and improve the operations of organisations.

We design controls and procedures that will enhance the integrity of your company's financial information and help avoid fraud.

Statutory Audit

When your business has technical and commercially-sound audit opinions, you will have a deeper understanding of what's gone before, and how to improve practices going forward. This in turn gives you a more robust footing from which you can look to the future.

Cooney Carey is highly experienced in working on large and complex audits, group consolidations, unlimited companies, limited partnerships and regulated entities.

Our high quality audit process provides for compliance with regulations and promotes trust and confidence with your stakeholders.

Maintenance of Accounting Records

When operating a company, regardless of size, there are specific requirements under the Companies Act regarding the maintenance of proper books and records. The legal requirements are significant, as are the penalties for not meeting them.

Cooney Carey provide a service to enable our clients outsource this function. Our service provides peace of mind knowing that the bookkeeping function is catered for. We deal with requirements from basic data recording to the preparation of management accounts and dealing with Revenue returns.

Personal Advisory

Family Law Case Management

Whether it's separation, divorce or a maintenance case, we help our clients by finding a long-lasting solution. We bring clarity and non-judgemental advice that helps to reduce the emotional tension that can occur in these often difficult cases.

Our knowledge and experience in this area means we are highly regarded by legal advisors and judges, and are also experienced in giving evidence in court and being cross-examined.

Personal Forensic Investigations, Personal Injury and Fraud Cases

With deep knowledge of, and experience in, auditing, personal forensic accounting, taxation, company law and banking, Cooney Carey delivers sharp, focused investigations. Our specialised skills help us identify undeclared assets and income and our reputation means we are sought-after advisors to the legal profession.

As expert forensic witnesses we can face cross-examination with confidence and authority, presenting the facts clearly and helping to disassemble opposing arguments.

WHAT WE DO.

Advisory

Helping you make the best strategic decisions.

Running a great business relies on being able to make well-informed strategic decisions. Cooney Carey will help you to make those decisions through close consultation and a partnership that is built on trust and transparency. We advise some of Ireland's most successful companies and have helped them to grow their businesses into smarter, leaner, more profitable organisations.

Banking and Funding

By getting to really know you and your business, together with our ability to project over various scenarios, we can work out your optimum funding needs. Our expertise and contacts within lending institutions helps us negotiate the best terms commensurate with security and cash flow.

Financial Modelling

Financial modelling enables our clients make better decisions using data that is accessible and easy to understand. We devise unique and sometimes complex models that can be quickly populated to consider financial positions over various scenarios.

Grants and Incentives

We are experts in the various government grants and incentives and regularly help our clients identify and secure them.

Mergers, Acquisitions and Disposals

These often time-consuming financial transactions need specialised knowledge, wisdom and experience to make them successful. That's where we come in: through in-depth reviews of the financial structure and tax profile of an enterprise we can recommend and execute efficient and well-structured deals, whether you are buying or selling.

Company Valuations

Our expert advice ensures value is carefully and professionally measured, whether it's for a management buy-out, a shareholder dispute, probate calculation or divorce proceedings involving a company owner.

Recovery and Restructuring

Financial difficulties can arise at any time. It is critical to get the best advice as quickly as possible to deal with these difficulties in an orderly fashion. Cooney Carey excels at examining businesses and ascertaining the key factors essential to their success. We design and implement plans that enable your business to deal with its difficulties and get it back on a sound footing. We are regular advisors to banks to enable them review a position and find appropriate solutions.

Corporate Financial Reviews and Investigations

Our ability to ascertain the facts quickly and present them with absolute clarity is where Cooney Carey really excel. We have completed reviews with associated debt in the region of €30 billion for banks and for clients and have been involved in some of the highest profile cases in the country, including the discovery of one of the largest corporate fraud cases in the history of the state.

Due Diligence

Whether it is investigating target companies on behalf of clients acquiring, or assisting our clients whose own businesses are being acquired, Cooney Carey has the knowledge and expertise to ensure you are aware of the key facts and figures before you make your decision. We are experienced in working with legal teams, ensuring share purchase agreements are correct and that all queries are addressed.

Negotiation Management

Cooney Carey has extensive ability in management of successful negotiations. Our head of advisory has received formal education from Harvard University to add to our vast experience in the area. We have negotiated sales, acquisitions, debt management positions, trade contracts, settlement of disputes and many more areas over the years.

Decision-Making

We understand what your organisation needs to make complex and difficult decisions, including resolutions on capital expenditure, investment, cessation of trading, project evaluation and other areas. With clarity and excellent judgement, we will help guide you to the best decisions for your business.

Project Management

Cooney Carey has exceptional expertise in financial project planning, management and implementation. Our ability to form relationships and liaise across business teams and stakeholders creates a seamless experience for our clients.

Change Management

If you need to protect or grow your business in a way that requires internal change, Cooney Carey is here to help. We identify the essential changes that are required and will advise you how to implement them, guiding you through the whole process with a clear eye on ensuring you get the desired outcomes.

WHAT
WE DO.

Taxation

Know your business has made the best possible tax decisions.

Tax is an ever-changing, multi-layered and complicated landscape. To make the best decisions, you need to know that you are in safe hands when it comes to your own tax liabilities, structures and efficiencies.

Cooney Carey is one of Ireland's leading tax planning providers and our tax team has a diversity of backgrounds from the Revenue Commissioners to the Big Four, giving us the breadth and depth of expertise to offer world-class advice.

Corporate Structuring

We'll help you understand your commercial, personal, financial and regulatory constraints and objectives and then recommend a business and legal structure that is both appropriate and tax-efficient.

Corporate Reorganisation and Restructuring

We'll advise you on any tax-related changes needed during restructuring, whether you represent an individual company or a more complex group of companies. This can include amending the capital structure, using a holding company, transferring shares, assets or complete businesses to one or more other companies, and issuing shares as required. Our goal is to help you avoid paying unnecessary tax while streamlining your corporate structure.

Research and Development

We can review your research and development activities to ensure you are maximising the relevant tax credits, working with you to manage the claim process with the Revenue Commissioners. We can also identify the appropriate structure to manage the development, holding and exploitation of intellectual property in a tax-efficient way.

Succession Planning

If you are retiring, selling or leaving your business, we can review your circumstances and work to minimise the tax arising on the sale of any shares or assets, or on liquidation. We also assess whether or not retirement relief, business relief or tax effective termination payments apply.

Wealth Preservation

We advise clients on all areas of financial, tax, and retirement planning, focussing on efficiencies across jurisdictions and maximising returns.

Property Tax Structuring

We identify efficient holding structures for property, including residential and commercial property, investment and development projects, both in Ireland and abroad.

Foreign Tax Positions

We can advise on multi-country tax positions, clarifying your Irish tax obligations and reviewing your foreign tax obligations while minimising your overall tax burden.

Revenue Commissioners Audit and Investigations

Audits and investigations by the Revenue Commissioners are a highly complex and difficult area for many businesses. Cooney Carey has a vast depth of experience at both individual and corporate tax levels across a wide range of business sectors. Our colleague in charge of this service is a former Inspector of Taxes.

Cooney Carey believes that the best starting point is actually before any audit request is received from the Revenue Commissioners. As part of our service, we will undertake assignments to proactively seek to identify and mitigate any tax risks.

During a revenue audit, we manage all communication with the Revenue Commissioners, act as advocate for you and negotiate any settlements that may arise.

International Tax (Inbound and Outbound)

We can provide you with the best advice when it comes to availing of the optimum structure, bearing in mind both Irish and foreign taxes and double-tax treaty reliefs.

We will identify a tax efficient structure to help achieve your commercial objectives. We are experienced in both inbound and outbound scenarios with a thorough understanding of the Irish domestic legislation, double taxation agreements and the practicalities of business experiences on a multi jurisdiction basis. We are supported in this task by way of our membership of Russell Bedford International.

Share Schemes, Share Options and Employee Share Ownership Plans

We help you to consider the basis on which shares are provided, the timing and allocation of the shareholding, and the nature and extent of rights attaching to shares. We work with you to consider the extent of share participation you envisage and assess how share participation could encourage employees to achieve corporate objectives.

Employment Tax Planning

Cooney Carey will help you handle the tax aspects of employment retention and termination, including statutory redundancies and other termination payments.

Transfer Pricing

Transfer pricing rules provide that certain transactions between associated persons (such as a parent company and a subsidiary) should be conducted on an arm's length basis and be priced as similar transactions would be between parties with no association. We can review your transfer pricing obligations and put in place the necessary documentation, making the whole process easy and seamless for you.

VAT Consultancy

We can advise you on VAT issues that arise when buying or selling property, or creating or surrendering leases. We can also confer on VAT issues relating to the business' supply of goods and services, including cross-border trade and the recovery of VAT incurred in foreign jurisdictions.

WHAT WE DO.

Business Services

Rest assured your business complies with company legislation and payroll regulations.

Cooney Carey advises enterprises of all sizes at all stages in all sectors on fully managing key corporate law compliance, governance and financial administrative processes. We also advise on payroll issues while our expert team brings a wealth of knowledge and experience that can improve, streamline and simplify your business.

Corporate Restructuring

We advise on complex engagements such as:

- Restructuring of group companies
- Creation of new share classes
- Transfer of shares
- Stamp duty reliefs on share restructuring and options for share redemption
- Implementation of group structures using 'golden shares'

Specialist Reviews of Corporate Records

We carry out specialist reviews of corporate records to ensure the information they contain is complete and consistent. This is an essential part of preparing a company for a planned due diligence process.

Corporate Governance

We provide bespoke advice on best practice in areas such as the operation and running of boards, along with clarifying and defining roles and duties of directors. We will also help you with any other corporate governance issues that arise such as the legal disclosure requirements for your websites and company stationery.

Company Formation

We advise on all types of company formations, from new start-ups to restructuring existing client operations. Our services include registering business names and registering branches of foreign companies.

Publication of Company Information

Cooney Carey will help you explore your options regarding publishing trading information and use of structures to limit this.

Company Secretarial Returns

In an area with such involved and demanding legal requirements, you must have a partner with a thorough knowledge of compliance, company law, governance principles and good company secretarial practice.

Cooney Carey's clear, direct and robust advice, ensures you can always adhere to the current compliance regime and submit all returns in a seamless and efficient way.

Payroll Services

Payroll administration requires a high degree of knowledge of both employment taxation and legal obligations. Our bespoke payroll service is tailored to our clients' needs and ensures compliance with obligations to the Revenue Commissioners.

Executive Payroll Solutions

We can provide you with precise, tailored payroll services for your senior executives and board members. Discretion, confidentiality and trust are fundamental aspects of these services.

Key Employee Retention

Along with our tax experts, we can help and advise you on the implementation of share arrangements for key employees.

WHAT
WE DO.

What our clients think.

“Extremely professional without compromising on the human touch.”

“We feel like we get a full and committed response every time we contact them.”

“It is a great reassurance to know that such a clever, capable firm is at our shoulder and available when we need them.”

“A high level of expertise, strategic viewpoint and technically excellent.”

“Being associated with Cooney Carey adds to the confidence our stakeholders have in our operations.”

“We would recommend them on the basis of their professionalism, technical knowledge and efficiency. Our experience is also that they try to understand the client’s business to see where they can help.”

“I know they won’t let me down, and I know that referring them would strengthen my standing with any colleague or friend.”

“I feel, having dealt with Cooney Carey for nearly 10 years that every person, from the minute I enter the office are so helpful and professional and I always feel my business, even though it is small, is just as important to them as any other business. I really don’t think they can improve.”

IN COMMUNICATION
IT'S IMPORTANT
TO HEAR WHAT
ISN'T BEING SAID.

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