

Company Number: 754130

**Mcinerney Veterinary Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial period to cessation on 6 October 2025**

# Mcinerney Veterinary Services Limited

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**McInerney Veterinary Services Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Brian McInerney Sarah Dowling
<b>Company Secretary</b>	Sarah Dowling
<b>Company Number</b>	754130
<b>Registered Office and Business Address</b>	The Old Post Office Mount Temple Moate Westmeath N37FV02 Republic of Ireland
<b>Accountants</b>	O Leochain & Accountants Certified Public Accountants 99 Sean Costello Street, Athlone Westmeath N37 ND73 Republic of Ireland

# McInerney Veterinary Services Limited

## STATEMENT OF FINANCIAL POSITION

as at 6 October 2025

	Oct 25	Nov 24
	€	€
Current assets	100	48,163
Creditors: amounts falling due within one year	-	(18,237)
<b>Net Current Assets</b>	<b>100</b>	<b>29,926</b>
<b>Total Assets less Current Liabilities</b>	<b>100</b>	<b>29,926</b>
<b>Net Assets</b>	<b>100</b>	<b>29,926</b>
<b>Capital and Reserves</b>	<b>100</b>	<b>29,926</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of McInerney Veterinary Services Limited, 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 shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) I 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 period 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,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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.

**Approved by the Director and authorised for issue on 23 October 2025 and signed on its behalf by:**

**Brian McInerney**  
Director

# **Mcinerney Veterinary Services Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period to cessation on 6 October 2025

### **1. General Information**

Mcinerney Veterinary Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 754130. The registered office of the company is The Old Post Office, Mount Temple, Moate, Westmeath, N37FV02, Republic of Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### **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 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 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

#### **Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### **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.

#### **Employee benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### **Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

#### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

#### **Share capital of the company**

##### **Ordinary share capital**

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

##### **Exceptional item**

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

**Mcinerney Veterinary Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period to cessation on 6 October 2025

<b>3. Appropriation of Income Statement</b>	<b>Oct 25</b>	Nov 24
	€	€
Profit brought forward	<b>29,826</b>	-
(Loss)/profit for the financial period	<b>(29,826)</b>	29,826
<b>Profit carried forward</b>	<b>-</b>	<b>29,826</b>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 23 October 2025.

# McInerney Veterinary Services Limited

## EXTRACT FROM DIRECTORS' REPORT

for the financial period to cessation on 6 October 2025

Extract from the Directors' Report in accordance with Section 329 of the Companies Act 2014

The directors' and the secretary's interests in the shares of the company are as follows:-

<b>Name</b>	<b>Class of Shares</b>	<b>Number Held At 06/10/25</b>	<b>Number Held At 01/12/24</b>
Brian McInerney	Ordinary Shares	<b>75</b>	75
Sarah Dowling	Ordinary Shares	<b>25</b>	25
		<b>100</b>	100

There were no changes in shareholdings between 6 October 2025 and the date of signing the financial statements.