

MC MCCOOEY BUILDING SERVICES LIMITED

Directors Report & Financial Statements

For year ended 31/12/2025

Registered Number : 723121

MC McCooey Building Services Limited

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MC McCooley Building Services Limited

Directors and other information

| | |
|-------------------|--|
| Directors | Michael McCooley Patricia McCooley |
| Registered Office | Drumganis Lower Broomfield Castleblaney Co.Monaghan |
| Secretary | Michael McCooley |
| Accountants | Kearney & Company 14 Tralee Road Castleisland Co. Kerry |
| Bankers | Permanent tsb Dawson Street Monaghan Co. Monaghan |

MC McCooley Building Services Limited

Directors' Report

The directors present their annual report together with the unaudited Financial Statements for the year ended 31st December 2025

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The principal activity of the business is to carry out construction works in the building industry.

The directors' are satisfied with the overall performance of the company in the financial year. There will not be any changes in activities and operations in the foreseeable future.

Results

| | 2025 | 2024 |
|---|----------|--------|
| | € | € |
| The profit/(Loss) after tax for the financial years amounted to | - 39,679 | 29,114 |
| Retained profit for the year | - 37,181 | 2,398 |

Directors

Mr Michael McCooley and Mrs Patricia McCooley retires from the board in accordance with the Constitution and being eligible offers themselves for re-election.

Interests of directors and secretary

The Directors and Secretary of the company interests in shares of the company during the financial year are as follows ;

| | |
|------------------------|---------------------------------------|
| Names | MC McCooley Building Services Limited |
| M. McCooley (Director) | 100 Ordinary Shares of €1 each |
| M McCooley (Secretary) | 100 Ordinary Shares of €1 each |

MC McCooley Building Services Limited

Directors' report (continued)

Post Balance Sheet Events

There were no post balance sheet events.

Accounting Records

The Directors acknowledge their responsibilities under Sections 281 and 285 of the Companies Act 2014 to keep accounting records for the company.
Our accounting records are kept at Drumganis, Broomfield, Castleblaney, Co. Monaghan.

On behalf of the board

Michael McCooley
Director

Patricia McCooley
Director

Date : 5th March 2026

MC McCooey Building Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENTS

General responsibilities

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the assets, liabilities and financial position of the company, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Companies Act 2014. In preparing those financial statements, the directors are required to ;

- 1) Select suitable accounting policies and then apply them consistently
- 2) Make judgements and estimates that are reasonable and prudent
- 3) 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 these standards.
- 4) 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 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 profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory 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.

Directors' declaration on unaudited financial statements

In relation to the statutory financial statements as set out on pages 8 to 13.

- * The directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- * The directors confirm that they have made available to Kearney & Co Accountants, the company's accounting records and provided all the information necessary for the compilation of the financial statements.
- * The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 December 2025

On behalf of the board

Michael McCooey
Director

Patricia McCooey
Director

Date : 5th March 2026

**Accountants' report to the directors on the unaudited financial statements of
MC McCooey Building Services Limited**

We have compiled the statutory financial statements set out on pages 8 to 13 of MC McCooey Building Services Limited for the year ended 31st December 2025

Respective responsibilities of directors and Accountants

As described on page 6 the company's directors are responsible for the financial statements. It is our responsibility to compile the statutory financial statements of MC McCooey Building Services Limited from the accounting records, information and explanations supplied to us by the directors

SCOPE OF WORK

We compiled the statutory financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on statutory financial statements not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and , accordingly, express no opinion on the financial statements.

Marcus Kearney
Kearney & Co
Accountants

Date : 6th March 2026

MC McCooey Building Services Limited

Profit and Loss Account for the year ended 31st December 2025

| | Notes | 2025 € | 2024 € |
|--|-------|-----------------|--------------|
| Turnover (excl Vat) | | 28,194 | 132,555 |
| Cost of Sales | | - | - |
| Gross Profit | | 28,194 | 132,555 |
| Overhead Expenses - Schedule 1 | | - 67,873 | - 97,609 |
| Operating Profit | | - 39,679 | 34,946 |
| Investment Income | | - | - |
| Profit on ordinary activities before taxation | | - 39,679 | 34,946 |
| Tax on ordinary activities | | - | - 5,832 |
| Retained profit for the year | | - 39,679 | 29,114 |
| Profit and Loss at beginning of year | | 2,498 | - 26,716 |
| Profit and Loss account at end of year | | - 37,181 | 2,398 |

The turnover and operating profit relate to continuing operations as no businesses were acquired or disposed of in 2025

A separate statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Profit and Loss Account.

On behalf of the board

Michael McCooey
Director

Patricia McCooey
Director

05.03.2026

MC McCooey Building Services Limited

Balance Sheet at 31 December 2025

| | Notes | 2025 € | 2024 € |
|--|-------|-----------|-----------|
| Fixed Assets | | | |
| Tangible Assets | 6 | 66,748 | 47,645 |
| Current Assets | | | |
| Debtors | 7 | 15,059 | 20,977 |
| Cash at Bank/ On Hands | | 25 | 21,060 |
| | | 15,084 | 42,037 |
| Creditors : amounts falling due within one year | 8 | 102,082 | 76,091 |
| Net Current Assets | | - 86,998 | - 34,054 |
| Total Assets less Current Liabilities | | - 20,250 | 13,591 |
| Creditors : amounts falling due after more than one year | 9 | 16,931 | 11,093 |
| Net Assets | | - 37,181 | 2,498 |
| Capital and Reserves | | | |
| Called Up Share Capital | | 100 | 100 |
| Profit and loss account | | - 37,281 | 2,398 |
| Shareholders' Funds - Equity | | - 37,181 | 2,498 |

We as directors of MC McCooey Building Services Limited state that ;

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be " 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 section 358 or 359, as appropriate, is complied with,
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to
 - (i) keep adequate accounting records and prepare statutory 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 year, and
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) the company has relied on the specific 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 have been properly prepared in accordance with S.353 Companies Act 2014.

On behalf of the Board

Michael McCooey
Director

Patricia McCooey
Director

5th March 2026

MC McCooley Building Services Limited

Notes to the financial statements for the year ended 31 December 2025

1. Accounting Policies

The significant accounting policies adopted by the Company are as follows :

Basis of Accounting

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council as promulgated by The Institute of Certified Public accountants in Ireland.

Cash Flow Statement

The company meets the size criteria for a small company set by the Companies act 2014 and therefore in accordance with FRS 1 : Cash Flow Statements, it has not prepared a cash flow statement.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

| | | |
|--------------------------------|---|---------|
| Plant, machinery and equipment | - | 8 years |
| Motor Vehicles | - | 5 years |

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

The charge for taxation is based on the profit for the year.

MC McCooey Building Services Limited

Notes to the Unaudited Financial Statements for the year ended 31 December 2025

..... continued

10. Share Capital

| | 2025 € | 2024 € |
|---|-----------|-----------|
| Authorised Equity 100,000 Ordinary shares of €1.00 each | 100,000 | 100,000 |
| | ===== | ===== |
| Allotted , called up and fully paid equity 100 Ordinary shares of €1.00 each | 100 | 100 |

11. Equity Reserves

| | 2025 € Profit and Loss Account € | 2024 € Profit and Loss Account € |
|------------------------|---|---|
| At 1 January 2025 | 2,398 - | 26,716 |
| Profit/Loss for period | - 39,679 | 29,114 |
| | ----- | ----- |
| at 31 December 2025 | - 37,281 | 2,398 |
| | ===== | ===== |

15. Reconciliation of movements in shareholders' funds

| | 2025 € | 2024 € |
|-----------------------------|-----------|-----------|
| Profit/Loss for the year | - 39,679 | 29,114 |
| Opening shareholders' funds | 2,398 - | 26,716 |
| | ----- | ----- |
| | - 37,281 | 2,398 |
| | ===== | ===== |