

McG and C Construction Ltd
Directors' Report and Unaudited Financial Statements
for the financial year ended 31 July 2025

McG and C Construction Ltd

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McG and C Construction Ltd
DIRECTORS AND OTHER INFORMATION

Directors	Colin McGrath Alan Carroll
Company Number	608638
Registered Office and Business Address	Stackallen Slane Meath Ireland
Accountants	Dun a Ri Accountants and Tax Consultants Ltd First Floor Church Street Kingscourt Co Cavan
Bankers	AIB Trimgate St Navan Navan Meath Ireland

McG and C Construction Ltd
DIRECTORS' REPORT
for the financial year ended 31 July 2025

The directors present their report and the unaudited financial statements for the financial year ended 31 July 2025..

Principal Activity and Review of the Business
Site Clearance and Construction

There has been no significant change in these activities during the financial year ended 31 July 2025.

Results and Dividends

The (loss)/profit for the financial year after providing for depreciation amounted to (24,079)

The directors do not recommend payment of a dividend.

Directors

The directors who served throughout the financial year were as follows:

Colin McGrath
Alan Carroll

Colin McGrath	Ordinary	50	50
Alan Carroll	Ordinary	50	50
		<u>100</u>	<u>100</u>

There were no changes in shareholdings between 31 July 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

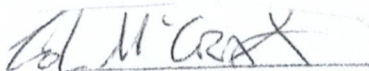
Accounting Records

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 computerised accounting systems. The accounting records are located at the company's office at Stackallen, Slane, Meath.

Signed on behalf of the board



Alan Carroll
Director



Colin McGrath
Director

Date: 17 MARCH 2026

McG and C Construction Ltd
DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

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 Irish Generally Accepted Accounting Practice (accounting standards 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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

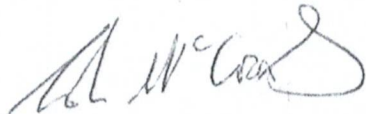
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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 profit or loss 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.

Signed on behalf of the board



Alan Carroll
Director



Colin McGrath
Director

Date: 17 MARCH 2026

McG and C Construction Ltd
ACCOUNTANTS' REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of McG and C Construction Ltd for the financial year ended 31 July 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 30 June 2023 as set on pages 7 to 11 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of McG and C Construction Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the McG and C Construction Ltd and its Board of Directors, as a body, for our work or for this report.

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

You have acknowledged on the balance sheet for the year ended 30 June 2023 your duty to ensure that McG and C Construction Ltd 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 loss of McG and C Construction Ltd. You consider that McG and C Construction Ltd is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of McG and C Construction Ltd. 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.



Sean Kiernan MIATI CPA Ctax
Dun a Ri Accountants Ltd
First floor, Church Street,
Kingscourt
Co Cavan

Date: 17 March 2026

McG and C Construction Ltd
PROFIT AND LOSS ACCOUNT

for the financial year ended 31 July 2025

	Notes	2025 €
Turnover		0
Cost of sales		(0)
Gross profit		<u>(0)</u>
Administrative expenses		(24,079)
(Loss)/profit before taxation		<u>(24,079)</u>
Tax on (loss)/profit		-
(Loss)/profit for the financial year	6	<u><u>(24,079)</u></u>

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

McG and C Construction Ltd
BALANCE SHEET

as at 31 July 2025

	Notes	2023 €
Fixed Assets		
Tangible assets	4	220,445
Current Assets		
Cash at bank and in hand		49
		49
Creditors: amounts falling due within one year	5	(8,030)
Net Current Liabilities		(7,981)
Total Assets less Current Liabilities		212,464
Capital and Reserves		
Capital and Reserves		212,464
Shareholders' Deficit	9	212,464

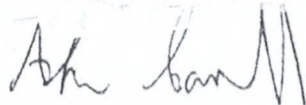
The financial statements have been prepared in accordance with the small companies' regime.

I as Director of McG and C Construction Ltd, state that -

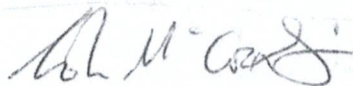
- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served 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 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.

Signed on behalf of the board

Alan Carroll
 Director



Colin McGrath
 Director



Date:

17 MARCH 2026

McG and C Construction Ltd

Notes to the Accounts

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements 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. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Turnover

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

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	0% Straight line
Plant and machinery	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

McG and C Construction Ltd

Notes to the Accounts

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 year, 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 profit and loss account.

2.	Operating (loss)/profit		2025	
			€	€
	Operating (loss)/profit is stated after charging:			
	Depreciation of tangible assets		5,227	
	Operating lease rentals			
	- Plant and machinery			
			<u> </u>	
3.	Employees			
	The average monthly number of employees, including directors, during the financial year was 0, (2025 - 0).			
4.	Tangible assets			
		Land and buildings freehold	Plant and machinery	Total
		€	€	€
	Cost			
	At 1 July 2024	210,000	41,821	251,821
		<u> </u>	<u> </u>	<u> </u>
	At 30 June 2025	210,000	41,821	251,821
		<u> </u>	<u> </u>	<u> </u>
	Depreciation			
	At 1 July 2024	-	(26,138)	(26,138)
		<u> </u>	<u> </u>	<u> </u>
	At 30 June 2025	-	(31,366)	(31,366)
		<u> </u>	<u> </u>	<u> </u>
	Net book value			
	At 30 June 2025	<u>210,000</u>	<u>10,455</u>	<u>220,455</u>
		<u> </u>	<u> </u>	<u> </u>
5.	Creditors		2025	
	Amounts falling due within one year		€	
	Directors Loans		(8,030)	
			<u> </u>	
			(8,030)	
			<u> </u>	
6.	Profit and loss account			
			2025	
			€	
	At 1 Aug 2024			
	(Loss)/profit for the financial year		(24,079)	
			<u> </u>	
	At 31 July 2025		(24,079)	
			<u> </u>	

McG and C Construction Ltd

Notes to the Accounts

7. Financial commitments

There are no financial commitments.

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

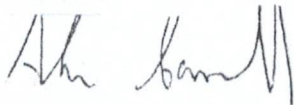
9. Post-Balance Sheet Events

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

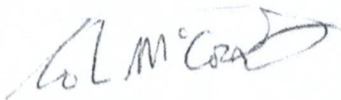
10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on

_____ 17 MARCH 2026



Alan Carroll
Director



Colin McGrath
Director

Date: 17 MARCH 2026

McG and C Construction Ltd
Notes to the Accounts

	€	€
Sales		
Sales Type 1	0	0
	<u>0</u>	<u>0</u>
Cost of sales		
Purchases	0	0
	<u>0</u>	<u>0</u>
Gross loss	<u>0</u>	<u>0</u>
Administration costs		
Bank Charges	257	257
Leasing of plant and machinery	18,943	18,943
Depreciation	5,228	5,228
Accountancy Fees	203	203
	<u>24,079</u>	<u>24,079</u>
Net (loss)/profit	<u>(24,079)</u>	<u>(24,079)</u>