

Company registration number: **741216**

MCOWAN HOLDINGS LIMITED
Unaudited Abridged Financial Statements
for the period ended 31 December 2025

MCOWAN HOLDINGS LIMITED

Balance Sheet

31 December 2025

	31 Dec 2025	16 Nov 2024
	€	€
Creditors: amounts falling due within one year	(1,719)	(1,330)
Net current liabilities	(1,719)	(1,330)
Total assets less current liabilities	(1,719)	(1,330)
Capital and reserves	(1,719)	(1,330)

I, as director of MCOWAN HOLDINGS LIMITED state that:

- (a) the company is availing itself of the exemption provided for by Chapter 16 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that section 365(2) of the Companies Act 2014 is complied with; and
- (c) I acknowledge the obligations of the company 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.
- (d) I hereby certify that I have relied on the specific exemption contained in section 365 Companies Act 2014 on the grounds that the company is entitled to the benefits of that exemption as a dormant company.

I, as director of MCOWAN HOLDINGS LIMITED state that I have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company is entitled to the benefit of that exemption as a micro company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the micro companies regime.

MCOWAN HOLDINGS LIMITED

Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 16 November 2025, and are signed on behalf of the board by:

Mrs. Patricia Hughes McOwan

Director

Company registration number: 741216

MCOWAN HOLDINGS LIMITED

Notes to the Financial Statements

Period ended 31 December 2025

1 General information

MCOWAN HOLDINGS LIMITED is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 741216 and the address of the registered office is Old Town Lane, Cuffesgrange, Kilkenny, Kilkenny, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis.

The financial statements are prepared in euro, which is the functional currency of the company.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

MCOWAN HOLDINGS LIMITED

Notes to the Financial Statements (continued)

Period ended 31 December 2025

4 Appropriation of profit and loss account

	Period from 17 Nov 2024 to 31 Dec 2025	Period from 16 May 2023 to 16 Nov 2024
	€	€
At start of period	(1,230)	-
Loss for the financial period	(389)	(1,230)
At end of period	<u>(1,619)</u>	<u>(1,230)</u>