

**MCGEARY HOLDINGS (ROI) LIMITED**

**Financial Statements**

**for the financial period ended 31 December 2025**

# MCGEARY HOLDINGS (ROI)LIMITED

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# **MCGEARY HOLDINGS (ROI)LIMITED**

## **DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Patrick McGeary
<b>Company Secretary</b>	Aidan McGeary
<b>Company Number</b>	770492
<b>Registered Office and Business Address</b>	Health Care Services Fairymount Crettyard Co. Laois Ireland
<b>Auditors</b>	Corr & Corr Chartered Accountants Registered Auditors 2 <sup>nd</sup> Floor The Cornmill Lineside Coalisland DUNGANNON Ireland

# INDEPENDENT AUDITOR'S REPORT

## to the Shareholders of McGeary Holdings (ROI)Limited

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of McGeary Holdings (ROI)Limited ('the company') for the financial period ended 31 December 2025 which comprise the Income Statement, the Statement of Financial Position and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

In our opinion the financial statements:

- have been properly prepared in accordance with FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the UK's Financial Reporting Council;
- have been properly prepared in accordance with the requirements of the Companies Act 2014; and
- consequently meet the requirements to be presumed under the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2025 and of its profit for the financial period then ended.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other Information

The director is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of director's remuneration and transactions required by sections 307 to 308 of the Act are not made. We have nothing to report in this regard.

# INDEPENDENT AUDITOR'S REPORT

## to the Shareholders of McGeary Holdings (ROI)Limited

### Respective responsibilities and restrictions on use

#### Responsibilities of director for the financial statements

The director is responsible for the preparation of the financial statements and for being satisfied that they comply with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the legal requirements applicable to micro company financial statements, and are thereby presumed, in law, to give a true and fair view. The financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures. The financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The director is responsible for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the director is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 6, which is to be read as an integral part of our report.

#### The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's shareholders, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's shareholders, as a body, for our audit work, for this report, or for the opinions we have formed.

*Paul Corr*

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**Paul Corr (Senior Statutory Auditor)**

**Corr & Corr**

Chartered Accountants

Registered Auditors

2nd Floor

The Cornmill

Lineside

Coalisland

**16<sup>th</sup> March 2026**

# McGeary Holdings (ROI)Limited

## APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**McGeary Holdings (ROI)Limited**  
**INCOME STATEMENT**  
for the financial period ended 31 December 2025

**2025**  
€

**Profit**

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-  
=====

**McGeary Holdings (ROI)Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	2025
	€
Current assets	100
<b>Net Current Assets</b>	<u>100</u>
<b>Total Assets less Current Liabilities</b>	<u>100</u>
<b>Net Assets</b>	<u><u>100</u></u>
<b>Capital and Reserves</b>	<u><u>100</u></u>

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".

**Approved by the Director and authorised for issue on 16<sup>th</sup> March 2026 :**

*Patrick McGeary*

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**Mr Patrick McGeary**  
**Director**

# McGeary Holdings (ROI)Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

### 1. General Information

McGeary Holdings (ROI)Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 770492. The registered office of the company is Health Care Services, Fairymount, Crettyard Co. Laois 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's 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.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### 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 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 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.

#### 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.

### 3. Appropriation of Income Statement

	2025 €
Profit brought forward	-
<b>Profit carried forward</b>	<b>-</b>

### 4. Post-Balance Sheet Events

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

### 5. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 16<sup>th</sup> March 2026.



# CERTIFICATE *of* SIGNATURE

REF. NUMBER  
XTGKM-XRARV-YTD7D-ZNCFJ

DOCUMENT COMPLETED BY ALL PARTIES ON  
18 MAR 2026 08:47:01  
UTC

## SIGNER

**PATRICK MCGEARY**

EMAIL  
PAT.MCGEARY@MCGEARYHOLDINGS.COM

## TIMESTAMP

SENT  
16 MAR 2026 17:08:18

VIEWED  
16 MAR 2026 17:12:59

SIGNED  
16 MAR 2026 17:18:39

## SIGNATURE



IP ADDRESS  
92.16.160.140

LOCATION  
WIGAN, UNITED KINGDOM

## RECIPIENT VERIFICATION

EMAIL VERIFIED  
16 MAR 2026 17:12:59

**PAUL CORR**

EMAIL  
P.CORR@CORRCA.COM

SENT  
16 MAR 2026 17:08:18

VIEWED  
18 MAR 2026 08:46:51

SIGNED  
18 MAR 2026 08:47:01



IP ADDRESS  
51.155.118.55

LOCATION  
WORCESTER, UNITED KINGDOM

## RECIPIENT VERIFICATION

EMAIL VERIFIED  
18 MAR 2026 08:46:51

