

Company Number: 745358

**McGuinness O Neill Limited**  
**Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

**McGuinness O'Neill**  
**Chartered Certified Accountants**  
**Slavary**  
**Buncrana**  
**Co Donegal**

**McGuinness O Neill Limited**  
**CONTENTS**

	<b>Page</b>
Director and Other Information	3
Accountants' Report	4
Income Statement	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 8

**McGuinness O'Neill Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Cathy O'Neill Claire Mc Colgan (Resigned 31 December 2025)
<b>Company Secretary</b>	Claire Mc Colgan (Appointed 31 December 2025) Cathy O'Neill (Resigned 31 December 2025)
<b>Company Number</b>	745358
<b>Registered Office and Business Address</b>	Slavery Buncrana Donegal
<b>Accountants</b>	McGuinness O'Neill Chartered Certified Accountants Slavery Buncrana Co Donegal
<b>Bankers</b>	Bank of Ireland Lower Main Street Buncrana Co Donegal Ireland

**McGuinness O Neill Limited**  
**CHARTERED CERTIFIED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited financial statements of**  
**McGuinness O Neill Limited**  
**for the financial year ended 31 December 2025**

In accordance with our engagement letter dated 31 December 2025 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 31 December 2025 as set out on pages 5 to 8 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the director of McGuinness O Neill Limited, 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 Director 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 Company and its director for our work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants our work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement we have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 December 2025 your duty to ensure that McGuinness O Neill Limited 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 profit of McGuinness O Neill Limited. You consider that McGuinness O Neill Limited 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 McGuinness O Neill Limited. For this reason, we have not verified the adequacy, 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.

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**MCGUINNESS O'NEILL**  
Chartered Certified Accountants  
Slavary  
Buncrana  
Co Donegal

**12 February 2026**

**McGuinness O Neill Limited**  
**INCOME STATEMENT**  
for the financial year ended 31 December 2025

	2025 €	2024 €
<b>Profit</b>	<u>          </u> -	<u>          </u> -

**McGuinness O Neill Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2025

	2025	2024
	€	€
Current assets	1,944	100
Creditors: amounts falling due within one year	(1,844)	-
<b>Net Current Assets</b>	<u>100</u>	<u>100</u>
<b>Total Assets less Current Liabilities</b>	<u>100</u>	<u>100</u>
<b>Net Assets</b>	<u>100</u>	<u>100</u>
<b>Capital and Reserves</b>	<u>100</u>	<u>100</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".

I as Director of McGuinness O Neill 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 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.

**Approved by the Director and authorised for issue on 12 February 2026 :**

\_\_\_\_\_  
**Cathy O'Neill**  
**Director**

# McGuinness O Neill Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. General Information

McGuinness O Neill Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 745358. The registered office of the company is Slavery, Buncrana, Donegal 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.

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.

#### Currency

##### (i) Functional currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

##### (ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions or the contract rate.

At each period end foreign currency monetary items are translated using the closing rate or the contract rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction.

All foreign exchange gains and losses are presented in the profit and loss account within 'Other expenses'.

#### 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.

#### 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 Income Statement.

#### Ordinary share capital

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

### 3. Appropriation of Income Statement

	2025	2024
	€	€
Profit brought forward	-	-
<b>Profit carried forward</b>	<b>-</b>	<b>-</b>

### 4. Post-Balance Sheet Events

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

**McGuinness O Neill Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 12 February 2026.