

Company registration number: 655135

Oisirí Íon Na Héireann Teoranta
Trading as Oisirí Íon Na Héireann Teoranta

Unaudited abridged financial statements
for the financial year ended 30 June 2025

E F McCAMBRIDGE & Co
Chartered Accountants, Chartered Tax Advisors
&
Registered Auditors

6 Bayview Terrace
Derry
BT48 7EE

Oisirí Íon Na Héireann Teoranta

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Oisirí Íon Na Héireann Teoranta

Extract from the directors report in accordance with section 329 of the Companies Act 2014.

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 30/06/25 Number	At 01/07/24 Number
Directors:		
Mr Eamon McCahill	50	50
Mrs Kathleen McCahill	50	50
Company secretary:		
Mr Eamon McCahill	50	50

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Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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.

Oisirí Íon Na Héireann Teoranta

Balance sheet As at 30 June 2025

	Note	2025 €	€	2024 €	€
Current assets					
Cash at bank and in hand		100		100	
		<u>100</u>		<u>100</u>	
Net current assets			100		100
Total assets less current liabilities			<u>100</u>		<u>100</u>
Net assets			<u>100</u>		<u>100</u>
Capital and reserves					
Called up share capital presented as equity	2		100		100
Shareholders funds			<u>100</u>		<u>100</u>

The company did not trade during the current or preceding period and has made neither profit nor loss, nor any other recognised gains or losses.

We, as directors of Oisirí Íon Na Héireann Teoranta state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- We 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; 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 statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 24 March 2026 and signed on behalf of the board by:

Mr Eamon McCahill
Director

Oisirí Íon Na Héireann Teoranta

Notes to the abridged financial statements Financial year ended 30 June 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Profit and loss account policy

The company is dormant as defined by section 365 of the Companies Act 2014. The company received no income and incurred no expenditure during the current financial year or prior financial year and therefore no profit and loss account is presented within these financial statements. There have been no movements in equity during the current financial year or prior financial year.

2. Share capital

Authorised share capital

	2025		2024	
	Number	€	Number	€
shares of € 1.00 each	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
shares of € 1.00 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

3. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 24 March 2026.