

Company Number: 169195

McKenna Utility Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

McKenna Utility Services Limited

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McKenna Utility Services Limited
DIRECTORS AND OTHER INFORMATION

Directors	Eugene McKenna James McKenna John McKenna Paul McKenna
Company Secretary	John McKenna
Company Number	169195
Registered Office and Business Address	Drogheda Road Duleek Co. Meath
Accountants	OMAC Management Services Limited t/a W.O.McGrory & Company Chartered Accountants Unit 1, Ardmell Centre Upper Mell Drogheda Co. Louth A92 FK2A

McKenna Utility Services Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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

John McKenna
Director

20 January 2026

Eugene McKenna
Director

20 January 2026

McKenna Utility Services Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>38,929</u>	<u>62,595</u>
Current Assets			
Debtors	6	15,800	14,927
Cash at bank and in hand		<u>92,536</u>	<u>53,465</u>
		<u>108,336</u>	<u>68,392</u>
Creditors: amounts falling due within one year	7	<u>(62,978)</u>	<u>(55,632)</u>
Net Current Assets		<u>45,358</u>	<u>12,760</u>
Total Assets less Current Liabilities		<u>84,287</u>	<u>75,355</u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings	8	<u>84,284</u>	<u>75,352</u>
Shareholders' Funds		<u>84,287</u>	<u>75,355</u>

We as Directors of McKenna Utility Services 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) 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 the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 Companies Act 2014 and the micro companies' regime.

Approved by the board on 20 January 2026 and signed on its behalf by:

John McKenna
Director

Eugene McKenna
Director

McKenna Utility Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

McKenna Utility Services Limited is a company limited by shares incorporated in Ireland. Drogheda Road, Duleek, Co. Meath is the registered office, 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. The company formally changed it's name on 23/01/2019. The company was previously titled McKenna Waste Paper Recycling Limited.

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.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Sales represents the total invoice value of sales made during the year and are shown net of Value Added Tax where applicable.

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	-	5% Straight Line
Plant and machinery	-	10% Straight Line
Motor vehicles	-	20% 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

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.

McKenna Utility Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	11,876	14,824
(Profit) on disposal of tangible assets	(8,210)	(21,500)
	<u><u> </u></u>	<u><u> </u></u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 2).

	2025	2024
	Number	Number
Distribution	2	2
	<u> </u>	<u> </u>
	2	2
	<u><u> </u></u>	<u><u> </u></u>

5. Tangible assets

	Land and buildings freehold	Plant and machinery	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 May 2024	21,506	79,085	56,370	156,961
Disposals	-	-	(14,737)	(14,737)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	21,506	79,085	41,633	142,224
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 May 2024	17,938	37,555	38,873	94,366
Charge for the financial year	3,568	6,406	1,902	11,876
On disposals	-	-	(2,947)	(2,947)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	21,506	43,961	37,828	103,295
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 April 2025	-	35,124	3,805	38,929
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 30 April 2024	3,568	41,530	17,497	62,595
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

6. Debtors

	2025	2024
	€	€
Trade debtors	15,480	14,927
Taxation	320	-
	<u> </u>	<u> </u>
	15,800	14,927
	<u><u> </u></u>	<u><u> </u></u>

McKenna Utility Services Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	4,689	595
Taxation	3,598	5,077
Directors' current accounts	51,691	46,460
Accruals	3,000	3,500
	<u>62,978</u>	<u>55,632</u>

8. Income Statement

	2025	2024
	€	€
At 1 May 2024	75,352	52,298
Profit for the financial year	8,932	23,054
	<u>84,284</u>	<u>75,352</u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.