

MCGANN & CO OPERATIONAL AUDIT SERVICES LIMITED
ACCOUNTS TO 30TH JUNE 2025

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MCGANN & CO OPERATIONAL AUDIT SERVICES LIMITED
DIRECTORS AND OTHER INFORMATION

Directors: Tony McGann
Ruth McGann

Secretary: Ruth McGann

Bankers: Bank of Ireland
Rathfarnham Shopping Centre
Butterfield Avenue
Dublin 14

Registered Office: 40 Marian Crescent
Rathfarnham
Dublin 14

Company Number: 563175

MCGANN & CO OPERATIONAL AUDIT SERVICES LIMITED

Statement of Directors' responsibilities and Declaration on unaudited financial Statements

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board

Irish company law requires the directors to prepare financial statements for each financial year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to;

- select suitable accounting policies and then apply them consistently
- make judgement and estimates that are reasonable and prudent
- State whether the statutory 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
- prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue 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 and enable them to ensure that the statutory 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements set out on pages 5

- (a) the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ending 30/06/2025

On behalf of the board

Tony McGann

Ruth McGann

Date

MCGANN & CO OPERATIONAL AUDIT SERVICES LIMITED

Balance Sheet as at 30th June 2025 (abridged)

		2025	2024
	Note	€	€
FIXED ASSETS		0	450
CURRENT ASSETS			
Debtors		0	0
Cash at bank and in hand		<u>15,023</u>	<u>15,345</u>
		15,023	15,345
CURRENT LIABILITIES			
Creditors & Accruals	1	551	408
Other Creditors		<u>2,637</u>	<u>2,407</u>
Total Current Liabilities		3,188	2,815
NET ASSETS		<u>11,835</u>	<u>12,980</u>
CAPITAL & RESERVES			
Called up Share Capital	2	100	100
Profit & Loss Account b/f		12,879	14,077
Profit (Loss) for current year		(1,144)	(1,198)
	3	<u>11,835</u>	<u>12,980</u>

We, as directors of McGann & Co Operational Services Ltd 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

It has done so on the grounds that the company entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.352 Companies Act 2014.

On behalf of the board

Tony McGann
Director

Ruth McGann
Director

MCGANN & CO OPERATIONAL AUDIT SERVICES LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2025

1 CREDITORS	2025	2024
Amounts falling due within One Year		
Creditors & Accruals	551	408
Other Creditors	2,637	2,407

CREDITORS		
Amounts falling due after One Year	Nil	Nil

2 SHARE CAPITAL

Authorised Share Capital of €100,00

Allotted & Fully Paid		
100 Ord Shares of €1.00 each	<u>100</u>	<u>100</u>

3 CAPITAL & RESERVES

This reserve represents all of the company's
Profits available for distribution

4	Depreciation is charged on a straight-line basis	445	445
	Computer Equipment – 33%		

APPROVAL OF FINANCIAL STATEMENTS

0	The Financial statements were approved by the board on 6th Feb 2026
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