

Registration No:642689

McD Technology Limited

Abridged Unaudited Financial Statements

For The Financial Year Ended 31st May 2025

McD Technology Limited

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McD Technology Limited

**STATEMENT OF FINANCIAL POSITION
as at 31st May 2025**

	<u>Notes</u>	2025 €	2024 €
<u>Current Assets</u>			
Debtors & Prepayments		6,457	3,784
Cash at bank and in hand		39,435	43,396
		<u>45,892</u>	<u>47,180</u>
Creditors: (amounts falling due within one year)		(10,654)	(14,836)
Net Current Assets		<u>35,238</u>	<u>32,344</u>
Net Assets		<u>35,238</u>	<u>32,344</u>
Share Capital and Reserves			
Ordinary Share Capital		100	100
Profit and loss account	3	35,138	32,244
Equity Shareholders' Funds		<u>35,238</u>	<u>32,344</u>

McD Technology Limited

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".

We, as directors of McD Technology 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 is complied with,

(c) no notice under subsection (1) of Section 334 has in accordance with the subsection (2) of that section been served on the company, and

(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 as at the end of the 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.

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014 (as a micro company). 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 Directors and authorised for issue on 24th February 2026 and signed on their behalf by

Sean McDonnell

McD Technology Limited

Notes to the Financial Statements

for the year ended 31st May 2025

1. General Information

The Company's Registered Office is Unit 9, 50 Rosemount Business Park, Ballycoolin, Dublin 11. The Company is a limited liability company incorporated in the Republic of Ireland and its company registration number is 642689.

2. Summary of Significant Accounting Policies

Basis of Accounting

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.

Turnover

Turnover represents the total amounts received and receivable from normal trading activities during the period, excluding Value Added Tax.

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.

McD Technology Limited

Notes to the Financial Statements

for the year ended 31st May 2025

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is accounted for in respect of timing differences between profit as computed for taxation purposes and profit as stated in the financial statements to the extent that such differences are expected to reverse in the foreseeable future. Where advance corporation tax cannot be offset with reasonable certainty against current, future or deferred taxation liabilities, taking into account expected results and dividends, it is written off in the profit and loss account.

3. Appropriation of Income Statement

	2025	2024
	€	€
<u>Profit & Loss Account</u>		
Profit brought forward	32,244	36,361
Transfer from profit & loss account for the year	2,894	(4,117)
	<hr/>	<hr/>
Profit carried forward	35,138	32,244
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4. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 24th February 2026.