

MCBE Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

MCBE Consulting Limited
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MCBE Consulting Limited
DIRECTORS AND OTHER INFORMATION

Directors	Dermot McCarthy Paula McCarthy
Company Secretary	Dermot McCarthy
Company Number	582582
Registered Office	16 Marfield Cabinteely Dublin 18
Business Address	Shankill Business Centre Station Road Shankill Dublin 18 D18 N1N2
Accountants	Richard Ensor & Co. Chartered Accountants Unit C1 Nutgrove Office Park Nutgrove Avenue Rathfarnham Dublin 14
Bankers	Allied Irish Bank Cornelscourt Dublin 18

MCBE Consulting Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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.

Directors' declaration on unaudited financial statements

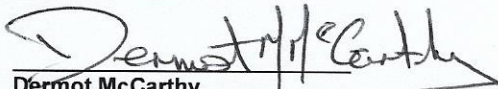
In relation to the financial statements which comprise the Statement of Financial Position and the related notes:

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.

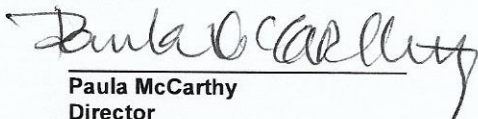
The directors confirm that they have made available to Richard Ensor & Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

Signed on behalf of the board



Dermot McCarthy
Director



Paula McCarthy
Director

8 January 2026

MCBE Consulting Limited
STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	39,911	18,054
Cash and cash equivalents		107,326	115,255
		<u>147,237</u>	<u>133,309</u>
Creditors: amounts falling due within one year	6	<u>(43,911)</u>	<u>(34,107)</u>
Net Current Assets		<u>103,326</u>	<u>99,202</u>
Total Assets less Current Liabilities		<u>103,326</u>	<u>99,202</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		103,226	99,102
Equity attributable to owners of the company		<u>103,326</u>	<u>99,202</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of MCBE Consulting 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,

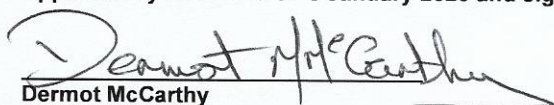
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

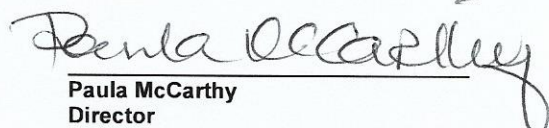
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 small companies' regime.

Approved by the board on 8 January 2026 and signed on its behalf by:


Dermot McCarthy
 Director


Paula McCarthy
 Director

MCBE Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

MCBE Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 582582. The registered office of the company is 16 Marlfield, Cabinteely, Dublin 18. The principal activity of the company is information technology and software consultancy. 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's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of consultancy services provided by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
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A full years depreciation in charged in the year of acquisition and none in the year of disposal.

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Trade and other debtors

Trade and other debtors receivable within one year are recognised at transaction price. Any bad or doubtful balances are taken to administrative expenses in the income statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

Trade and other creditors

Trade and other creditors payable within one year are recognised at transaction price. Any gains arising from the write-down of creditor balances are taken to administrative expenses in the income statement.

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.

MCBE Consulting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

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

3. Employees

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

4. Property, plant and equipment

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 May 2024	327	327
At 30 April 2025	327	327
Depreciation		
At 1 May 2024	327	327
At 30 April 2025	327	327
Net book value		
At 30 April 2025	-	-

5. Debtors

	2025	2024
	€	€
Trade debtors	39,911	16,793
Taxation	-	1,261
	39,911	18,054

6. Creditors

Amounts falling due within one year

	2025	2024
	€	€
Taxation	7,763	6,923
Directors' current accounts (Note 9)	27,391	21,995
Other creditors	4,757	1,189
Accruals	4,000	4,000
	43,911	34,107

7. Income Statement

	2025	2024
	€	€
At 1 May 2024	99,102	102,224
Profit/(loss) for the financial year	4,124	(3,122)
At 30 April 2025	103,226	99,102

8. Capital commitments

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

MCBE Consulting Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

9. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	<u>37,000</u>	<u>37,000</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Dermot McCarthy	16,783	12,487
Paula McCarthy	10,608	9,508
	<u>21,216</u>	<u>19,016</u>

10. Controlling interest

The ultimate controlling party is Dermot McCarthy.

11. Events After the End of the Reporting Period

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 8 January 2026.