

Registration number 632579

MC DONALD AV LIMITED

Abridged accounts

for the year ended 31st December 2025

MC DONALD AV LIMITED

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MC DONALD AV LIMITED

Directors and other information

Directors	Frankie Mc Donald Elaine Mc Donald
Secretary	Elaine Mc Donald
Company number	632579
Registered office	Ardvareny Castlebar Co Mayo
Accountants	George Gannon & Co Chambers House Ellison Street Castlebar Co Mayo
Business address	Ardvarney Castlebar Co Mayo
Bankers	Allied Irish Bank Main Street, Castlebar, Co. Mayo

MC DONALD AV LIMITED

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General Responsibilities

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 Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 that financial year and otherwise comply with the Companies Act 2014.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 3 to 6 :

- 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 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 George Gannon & Co , all the company's accounting records and provided all the information necessary for all 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 year ended 31st December 2025.

On behalf of the board

Frankie Mc Donald
Director

Elaine Mc Donald
Director

Date: 25th March 2026

MC DONALD AV LIMITED

**Abridged balance sheet
as at 31st December 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	2		237,495		207,091
Current assets					
Trade Debtors		8,850		14,000	
Cash at bank and in hand		40,509		59,330	
		49,359		73,330	
Creditors: amounts falling due within one year		(62,457)		(90,646)	
Net current liabilities			(13,098)		(17,316)
Total assets less current liabilities			224,397		189,775
Net assets			224,397		189,775
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			224,297		189,675
Shareholders' funds			224,397		189,775

We as directors of the company, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "the exemption provided for by chapter 15 of part 6 of the Companies Act 2014")
- (b) the company is availing itself of the audit exemption on the grounds that section 358 or 359, as appropriate, is complied with,
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to - (i) 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 profit or loss for such a year, and (ii) otherwise comply with the provisions of this Act relation 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 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.

On behalf of the board 25th March 2026

Frankie Mc Donald
Director

Elaine Mc Donald
Director

MC DONALD AV LIMITED

Notes to the abridged financial statements for the year ended 31st December 2025

1. Statement of 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.

1.1. Statement of compliance

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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", issued by the Financial Reporting Council and promulgated by the Chartered Accountants in Ireland.

1.2. Basis of preparation

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention, and comply with financial reporting standards of the Accounting Standards Board.

1.3. Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

1.4. Tangible fixed assets and depreciation

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight Line
Motor vehicles	-	12.5% Straight Line

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.6. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

MC DONALD AV LIMITED

**Notes to the abridged financial statements
for the year ended 31st December 2025**

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2. Fixed assets	Tangible fixed assets €	
Cost		
At 01/01/25		367,655
Additions		87,269
At 31/12/25		<u>454,924</u>
Depreciation		
At 01/01/25		160,564
Charge for year		56,865
At 31/12/25		<u>217,429</u>
Net book values		
At 31/12/25		<u>237,495</u>
At 31/12/24		<u><u>207,091</u></u>
3. Creditors: amounts falling due after more than one year	2025	2024
	€	€
Creditors include the following:		
PAYE/PRSI control account	507	420
Corporation tax payable	5,079	9,335
VAT control account	14,078	10,533
	<u>19,664</u>	<u>20,288</u>

MC DONALD AV LIMITED

**Notes to the abridged financial statements
for the year ended 31st December 2025**

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4. Share capital	2025	2024
	€	€
Authorised equity		
1,000,000 Ordinary shares of €1 each	1,000,000	1,000,000
	<u> </u>	<u> </u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u> </u>	<u> </u>

Directors and their interests in Shares of the Company

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/12/25	31/12/24
Frankie Mc Donald	50	50
Elaine Mc Donald	50	50
	<u> </u>	<u> </u>

5. Transactions with directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	Amount		Maximum
	owing		
	2025	2024	in year
	€	€	€
Frankie Mc Donald	17,558	19,578	-
	<u> </u>	<u> </u>	<u> </u>

6. Accounting Periods

The current accounts are for a full year.

7. Approval of financial statements

The financial statements were approved by the Board on 25th March 2026 and signed on its behalf by

Frankie Mc Donald
Director

Elaine Mc Donald
Director