

Company Number: 768836

**Cyber Steps Limited**

**Abridged Unaudited Financial Statements**

**for the financial period from 30 July 2024 (date of incorporation) to 31 August  
2025**

**Cyber Steps Limited**  
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**Cyber Steps Limited**  
**DIRECTOR AND OTHER INFORMATION**

**Director** Mr Cormac McClafferty (Appointed 30 July 2024)

**Company Secretary** Ms Jennifer McClafferty (Appointed 30 July 2024)

**Company Number** 768836

**Registered Office and Business Address** Drumskellan  
Muff  
Donegal  
F93 X48N  
Ireland

**Accountants** McGuinness O'Neill  
Chartered Certified Accountants  
Slavary  
Buncrana  
Co Donegal  
F93 KW10  
Ireland

# Cyber Steps Limited

## STATEMENT OF FINANCIAL POSITION

as at 31 August 2025


	Aug 25
	€
Current assets	1,091
Creditors: amounts falling due within one year	(400)
<b>Net Current Assets</b>	<b>691</b>
<b>Total Assets less Current Liabilities</b>	<b>691</b>
<b>Net Assets</b>	<b>691</b>
<b>Capital and Reserves</b>	<b>691</b>

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".

I as Director of Cyber Steps 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) I 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 period 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 (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 Director and authorised for issue on 27 February 2026 :

  
\_\_\_\_\_  
**Mr Cormac McClafferty**  
Director

# Cyber Steps Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 30 July 2024 (date of incorporation) to 31 August 2025

### 1. General Information

Cyber Steps Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 768836. The registered office of the company is Drumskellan, Muff, Donegal, F93 X48N, Ireland 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.

### 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 financial statements.

#### 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Taxation

The company has no liability to corporation tax as it did not trade during the current or preceding year.

#### Ordinary share capital

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

### 3. Appropriation of Income Statement

	Aug 25 €
Profit brought forward	-
Loss for the financial period	(309)
<b>Loss carried forward</b>	<b>(309)</b>

### 4. Post-Balance Sheet Events

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