Company registration number: 587039

MCDSolutions Integrated Limited

Unaudited abridged financial statements

for the financial year ended 31 October 2025

MCDSolutions Integrated Limited

Contents

MCDSolutions Integrated Limited

Directors and other information

Director	Michael Conlon
Secretary	Catherine Dooley
Company number	587039
Registered office	20 Carrickhill Road Portmarnock Co. Dublin D13 E025
Business address	20 Carrickhill Road Portmarnock Co. Dublin D13 E025
Accountants	Eoin Morris & Co. Chartered Certified Accountants 106 Castle Farm Shankill Dublin 18
Bankers	Bank of Ireland Malahide Co. Dublin

MCDSolutions Integrated Limited

Balance sheet
As at 31 October 2025

	2025		2024	
	€	€	€	€
Fixed assets		2,619		1,644
Current assets	312		2,204	
Prepayments and accrued income	156		-	
		468		2,204
Creditors: amounts falling due within one year		(3,443)		(945)
Net current (liabilities)/assets		(2,975)		1,259
Total assets less current liabilities		(356)		2,903
Accruals and deferred income		(1,100)		(1,100)
Net (liabilities)/assets		(1,456)		1,803
Capital and reserves		(1,456)		1,803

I, as director of MCDSolutions Integrated 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 of the Companies Act 2014 are satisfied;

(c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 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 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; and

(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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime and FRS 105.

Balance sheet (continued)
As at 31 October 2025

These abridged financial statements were approved by the director of the company on 29 January 2026 and signed by:

Michael Conlon
Director

1. General information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is 20 Carrickhill Road, Portmarnock, Co. Dublin, D13 E025 and the company registration number is 587039.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention and comply with the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The company did not generate any turnover during the current or preceding financial year. It was anticipated that the company would recommence trading operations during the current financial year but instead, recommencement of business is set to happen in the subsequent financial year. As a result, the financial statements are prepared on a going concern basis.

Taxation

Current tax is recognised on taxable profits for the current and past period. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current taxation assets and liabilities are not discounted. Deferred tax is not recognised.

Tangible assets

Tangible fixed assets including investment properties are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105, interest costs are not capitalised.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	-	0%	straight line
Fixtures and fittings	-	0%	straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Employee benefits
The company provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Annual bonus plans
The company recognises a provision and an expense for bonuses where the company has a legal or constructive obligation as a result of past events and a reliable estimate can be made.

Defined contribution plans
The company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Trade and other debtors
Trade and other debtors are recognised initially at transaction price (including transaction costs). For trade debtors where the payment is beyond normal credit terms, they are held at the present value of all future payments using the imputed rate of interest or the cash price for the services where material. Where loans are advanced, they are carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently all trade and other debtors are measured at transaction price plus transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances and less any provision for impairment. Transaction costs including any amounts deferred on sales where receipt is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the estimated future cash flows. All movements in the level of the provision required are recognised in the profit and loss.

Cash at bank and on hand
Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown on the balance sheet in creditors: amounts falling due within one year.

Creditors and accruals
Creditors and accruals are classified as creditors: amounts falling due within one year if payment is due within one year or less. If not, they are presented as creditors: amounts falling due after more than one year.

Creditors and accruals are recognised initially at transaction price (including transaction costs). For trade creditors where the payment is beyond normal credit terms, they are held at the present value of all future payments using the imputed rate of interest or the cash price for the goods or services where material. Where loans are advanced, they are carried at the transaction price (including transaction costs where material) regardless of whether a financing arrangement exists. Subsequently these are measured at transaction price less transaction costs not yet recognised, plus any unwinding of the discount on transactions initially recognised at present value/cash value, less repayments, plus advances. Transaction costs including any amounts deferred on purchases where payment is deferred beyond normal credit terms are released to the profit and loss on a straight line basis over the length of the contract.

Share capital
Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	1,703	15,378
Loss for the financial year	(3,259)	(13,675)
At the end of the financial year	(1,556)	1,703

5. Approval of financial statements

The director approved these abridged financial statements for issue on 29 January 2026.