

Company Number: 271217

Macro Construction Developments Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Macro Construction Developments Limited

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Macro Construction Developments Limited

DIRECTORS AND OTHER INFORMATION

Directors	Ben O'Rafferty Oonagh McCutcheon
Company Secretary	Ben O'Rafferty
Company Number	271217
Registered Office and Business Address	19 Mount Merrion Avenue Blackrock Co. Dublin
Accountants	Clinton Higgins Chartered Accountants Trident House Dublin Road Naas Co. Kildare

Macro Construction Developments 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 Balance Sheet, the Reconciliation of Shareholders' Funds 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 Clinton Higgins, (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

Ben O'Rafferty
Director

16 February 2026

Oonagh McCutcheon
Director

16 February 2026

Macro Construction Developments Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Current Assets			
Cash and cash equivalents		113,601	113,607
Creditors: amounts falling due within one year	5	(4,300)	(2,865)
Net Current Assets		109,301	110,742
Total Assets less Current Liabilities		109,301	110,742
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		109,298	110,739
Shareholders' Funds		109,301	110,742

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 Macro Construction Developments 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 16 February 2026 and signed on its behalf by:

Ben O'Rafferty
Director

Oonagh McCutcheon
Director

Macro Construction Developments Limited

RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	3	111,009	111,012
Loss for the financial year	-	(270)	(270)
At 30 April 2024	3	110,739	110,742
Loss for the financial year	-	(1,441)	(1,441)
At 30 April 2025	3	109,298	109,301

Macro Construction Developments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Macro Construction Developments Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 271217. The registered office of the company is 19 Mount Merrion Avenue, Blackrock, Co. Dublin which is also the principal place of business of the company. The company principal activity of the company is property development. 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 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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.

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 Balance Sheet date.

Ordinary share capital

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

3. Going concern

The directors have a reasonable expectation that the company has and will have adequate resources to continue in operational existence for the foreseeable future. For this reason, the directors continue to adopt the going concern basis in preparing the financial statements.

4. Employees

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

Macro Construction Developments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

5. Creditors	2025	2024
Amounts falling due within one year	€	€
Directors' current accounts (Note 8)	3,070	1,635
Accruals	1,230	1,230
	<u>4,300</u>	<u>2,865</u>

Accruals are payable in accordance with standard commercial terms. Amounts owed to directors are unsecured, non-interest bearing and have no fixed repayment schedule.

6. Income Statement

	2025	2024
	€	€
At 1 May 2024	110,739	111,009
Loss for the financial year	(1,441)	(270)
At 30 April 2025	<u>109,298</u>	<u>110,739</u>

7. Capital commitments

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

8. Directors' transactions

The following amounts are repayable to the directors:

	2025	2024
	€	€
Ben O'Rafferty	<u>3,070</u>	<u>1,635</u>

9. Controlling interest

The company is controlled by Ben O'Rafferty and Oonagh McCutcheon. Ben O'Rafferty and Oonagh McCutcheon are the ultimate controlling parties.

10. Post-Balance Sheet Events

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

11. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 February 2026.