

Company registration number: 586998

McGill Gaming Systems Ltd

8 Clarissa, The Courtyard,
Newtownforbes, Longford

Unaudited Abridged Financial Statements **Year Ended 31st December 2025**

McGill Gaming Systems Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014

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

McGill Gaming Systems Limited
Year ended 31st December 2025

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McGill Gaming Systems Limited
Year ended 31st December 2025

Directors and Other Information

Directors	Valery McGill Mary McGill
Secretary	Mary McGill
Company Number	586998
Registered Office	8 Clarissa The Courtyard Newtownforbes Longford
Bankers	Allied Irish Bank 58 Main Street Longford

Directors' Responsibilities Statement

General responsibilities

Company law requires the directors to prepare financial statements for each financial year. Under the law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with these requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 6:

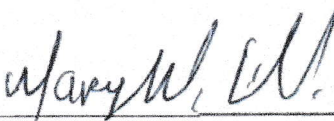
- (a) the directors approve these statutory financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- (b) 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


VALERY MCGILL

Director

Date: 24/02/26


MARY MCGILL

Director

Date: 24/02/26

McGill Gaming Systems Limited
Year ended 31st December 2025

Balance Sheet as at 31st December 2025

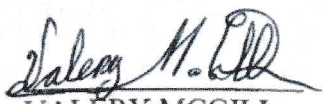
	Notes	2025 €	2024 €
Fixed Assets		<u>0</u>	<u>0</u>
Current Assets	4	19,766	3,265
Creditors: amount falling due within one year	5	<u>(14,860)</u>	<u>(2,462)</u>
Net Current Assets / (Liabilities)		<u>4,906</u>	<u>803</u>
Total Assets less Current liabilities		4,906	803
Creditors: amount falling due after one year		<u>0</u>	<u>0</u>
Net Assets / (Liabilities)		<u>4,906</u>	<u>803</u>
Capital and Reserves	6	<u>4,906</u>	<u>803</u>

We, as directors of McGill Gaming Systems Limited, state that:

- the company is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- 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,
- 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),
- 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
- the company has relied on the specified exemption contained in section 352 Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a micro company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

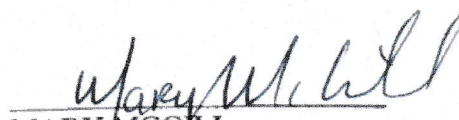
The financial statements have been prepared in accordance with the micro companies regime.

On Behalf of the Board


VALÉRY MCGILL

Director

Date: 24/02/26


MARY MCGILL

Director

Date: 24/02/26

Notes to the financial statements

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 8 Clarissa, The Courtyard, Newtownforbes, Longford.

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 historical cost basis.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

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

Computers	33% straight line
Office Equipment	33% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

McGill Gaming Systems Limited
Year ended 31st December 2025

Notes to the financial statements

4. Current Assets

	2025	2024
	€	€
Trade Debtors and Prepayments	955	2,020
Bank and Cash	18,811	1,245
	<u>19,766</u>	<u>3,265</u>

5. Creditors: amount falling due within one year

	2025	2024
	€	€
Trade Creditors and Accruals	375	78
Directors Current Account	12,373	2,338
PAYE Payable	1,481	46
VAT Payable	631	0
Corporation Tax Payable	0	0
	<u>14,860</u>	<u>2,462</u>

6. Capital and Reserves

	2025	2024
	€	€
Issued Share Capital	100	100
Profit and Loss Account	4,806	703
	<u>4,906</u>	<u>803</u>

7. Appropriation of profit and loss account

	2025	2024
	€	€
At the start of the financial year	703	2,389
Profit / (Loss) for the financial year	4,103	(1,686)
At the end of the financial year	<u>3,806</u>	<u>703</u>