

Company Number: 539014

Mac Dolan & Associates Ltd
Abridged Unaudited Financial Statements
for the financial year ended 28 February 2025

Mac Dolan & Associates Ltd
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Mac Dolan & Associates Ltd
DIRECTOR AND OTHER INFORMATION

Director	Macartain Dolan
Company Secretary	Anne Dolan
Company Number	539014
Registered Office and Business Address	108 Baggot Street Lower Dublin 2 D02 TF66
Accountants	Mac Dolan and Associates Ltd Chartered Accountants 108 Baggot Street Lower Dublin 2 D02 TF66 Ireland
Bankers	Bank of Ireland St Stephens Green Dublin 2 Ireland

Mac Dolan & Associates Ltd**BALANCE SHEET**

as at 28 February 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	6,646	2,937
Current Assets			
Debtors	7	69,750	68,856
Cash at bank and in hand		144,225	128,507
		213,975	197,363
Creditors: amounts falling due within one year	8	(163,731)	(192,688)
Net Current Assets		50,244	4,675
Total Assets less Current Liabilities		56,890	7,612
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	9	56,790	7,512
Shareholders' Funds		56,890	7,612

I as Director of Mac Dolan & Associates Ltd, 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 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 micro companies' regime.

Approved by the board on 26 January 2026 and signed on its behalf by:

Macartain Dolan
Director

Mac Dolan & Associates Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 28 February 2025

1. General Information

Mac Dolan & Associates Ltd is a company limited by shares incorporated in Ireland. 108 Baggot Street Lower, Dublin 2, D02 TF66 is the registered office, which is also the principal place of business of the company. The company provides accounting, taxation, company secretarial, auditing and consulting services to individuals and companies. The company is a Statutory Audit Firm. 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.

Statement of compliance

The financial statements of the company for the year ended 28 February 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover is stated net of trade discounts VAT and similar taxes and derives from the provision of services falling within the company's ordinary activities. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Tangible assets and depreciation

Tangible assets are stated at cost, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	25% - 33.3% Straight Line
Computer Software	-	33.3% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

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.

Mac Dolan & Associates Ltd
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for the financial year ended 28 February 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Going concern

The financial statements have been prepared on the going concern basis. The director is unaware, at the time of approval of the financial statements, of any matter which would impact the ability of the company to continue to operate as a going concern.

4. Operating profit

	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	3,994	2,243
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 3).

	2025	2024
	Number	Number
Auditors	3	3
	<u> </u>	<u> </u>

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Computer Software	Total
	€	€	€	€
Cost				
At 1 March 2024	2,845	13,989	3,342	20,176
Additions	-	7,703	-	7,703
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 28 February 2025	2,845	21,692	3,342	27,879
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 March 2024	2,276	11,621	3,342	17,239
Charge for the financial year	569	3,425	-	3,994
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 28 February 2025	2,845	15,046	3,342	21,233
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 28 February 2025	-	6,646	-	6,646
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 29 February 2024	569	2,368	-	2,937
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Mac Dolan & Associates Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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7. Debtors	2025	2024
	€	€
Trade debtors	33,549	53,152
Other debtors	8,266	14,266
Prepayments	27,935	1,438
	<u>69,750</u>	<u>68,856</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	46,693	31,269
Director's current account	7,855	2,257
Other creditors	1,497	949
Accruals	107,686	158,213
	<u>163,731</u>	<u>192,688</u>
9. Profit and loss account	2025	2024
	€	€
At 1 March 2024	7,512	2,477
Profit for the financial year	49,278	5,035
At 28 February 2025	<u>56,790</u>	<u>7,512</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 28 February 2025.		
11. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		
12. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 26 January 2026.		