

Company Number: 543332

**Matthew Byrne Software Developments Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# Matthew Byrne Software Developments Limited

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**Matthew Byrne Software Developments Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Matthew P Byrne
<b>Company Secretary</b>	Colin Daly
<b>Company Number</b>	543332
<b>Registered Office and Business Address</b>	The Beeches Killarney Road Bray Wicklow
<b>Accountants</b>	CGD Accountancy 16 Woodside Rathnew Wicklow A67 YA07
<b>Bankers</b>	Permanent TSB 66 Main Street Bray Wicklow

# Matthew Byrne Software Developments Limited

## DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 2025

The director made the following statement in respect of the unaudited financial statements:

### **"General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is 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 director is 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 him to ensure that the financial statements and Director's Report comply with the Companies Act 2014. He is 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to CGD Accountancy, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 April 2025."

**Matthew Byrne Software Developments Limited**  
**ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited Abridged financial statements**  
**of Matthew Byrne Software Developments Limited**  
**for the financial year ended 30 April 2025**

In order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 30 April 2025 as set out on pages 6 to 10 which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

This report is made solely to the director of Matthew Byrne Software Developments Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 30 April 2025 your duty to ensure that Matthew Byrne Software Developments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Matthew Byrne Software Developments Limited. You consider that Matthew Byrne Software Developments Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Matthew Byrne Software Developments Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**CGD ACCOUNTANCY**

16 Woodside  
Rathnew  
Wicklow  
A67 YA07

**18 July 2025**

**Matthew Byrne Software Developments Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	6	3,774	3,601
Cash and cash equivalents		68,277	239,660
		<u>72,051</u>	<u>243,261</u>
<b>Creditors: amounts falling due within one year</b>	7	<b>(9,420)</b>	<b>(14,519)</b>
<b>Net Current Assets</b>		<b>62,631</b>	<b>228,742</b>
<b>Total Assets less Current Liabilities</b>		<b>62,631</b>	<b>228,742</b>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		62,531	228,642
<b>Equity attributable to owners of the company</b>		<b>62,631</b>	<b>228,742</b>

I as Director of Matthew Byrne Software 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) 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 small companies' regime.

**Approved by the board on 18 July 2025 and signed on its behalf by:**

**Matthew P Byrne**  
**Director**

**Matthew Byrne Software Developments Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 30 April 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 May 2023</b>	100	216,095	216,195
Profit for the financial year	-	12,547	12,547
<b>At 30 April 2024</b>	100	228,642	228,742
Loss for the financial year	-	(166,111)	(166,111)
<b>At 30 April 2025</b>	<b>100</b>	<b>62,531</b>	<b>62,631</b>

# Matthew Byrne Software Developments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

Matthew Byrne Software Developments Limited is a company limited by shares incorporated in Ireland. The Beeches, Killarney Road, Bray, Wicklow is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. 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 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, 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" 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.

#### Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

#### Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of discounts and value added tax.

#### 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.

#### 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 Statement of Financial Position date.

#### Ordinary share capital

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

<b>3. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>508</b>	509

# Matthew Byrne Software Developments Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 4. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Directors	<u>1</u>	<u>1</u>

### 5. Tax on (loss)/profit

	2025 €	2024 €
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax at 0.00% (2024 - 12.50%)	<u>-</u>	<u>1,793</u>

No charge to tax arises due to tax losses incurred.

### 6. Debtors

	2025 €	2024 €
Director's current account	3,601	3,601
Taxation	173	-
	<u>3,774</u>	<u>3,601</u>

### 7. Creditors

	2025 €	2024 €
<b>Amounts falling due within one year</b>		
Trade creditors	2,553	1,694
Taxation	5,117	11,075
Accruals	1,750	1,750
	<u>9,420</u>	<u>14,519</u>

### 8. Income Statement

	2025 €	2024 €
At 1 May 2024	228,642	216,095
(Loss)/profit for the financial year	(166,111)	12,547
At 30 April 2025	<u>62,531</u>	<u>228,642</u>

### 9. Capital commitments

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

### 10. Director's remuneration

	2025 €	2024 €
Remuneration	180,000	60,000
Pension contributions	150,000	-
	<u>330,000</u>	<u>60,000</u>

**Matthew Byrne Software Developments Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 30 April 2025

**11. Events After the End of the Reporting Period**

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 18 July 2025.