

Registration number 498501

Macphoto Limited

Abridged accounts

for the year ended 30th April 2025

Macphoto Limited

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Directors and other information

Directors	Vincent MacNamara William MacNamara
Secretary	Vincent MacNamara
Company number	498501
Registered office	Hillcrest, New Road, Clondalkin, Dublin 22
Accountants	Sharon Ward ACS Chartered Accountants 15 Rockfield Avenue, Terenure, Dublin 12
Business address	Hillcrest, New Road, Clondalkin, Dublin 22.
Bankers	Bank of Ireland South Main Street, Naas, Co. Kildare.

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Extract from the Directors' report in accordance with section 329 of the Companies Act 2014.

Directors' and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	30/04/25	30/04/24
Vincent MacNamara	100	100
William MacNamara	-	-

The original report was approved by the board on 23 February 2026 and signed on its behalf by Vincent MacNamara and William MacNamara.

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Statement of directors responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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 as set out on pages 4 to 8 :

- 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 Sharon Ward, ACS Chartered Accountants, all the company's accounting records and provided all the information, books or 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 year ended 30th April 2025.

On behalf of the board

Vincent MacNamara
Director

William MacNamara
Director

Date: 23rd February 2026

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**Abridged balance sheet
as at 30 April 2025**

		2025		2024	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	3		3,225		3,967
Current assets					
Debtors		11,628		3,973	
Cash at bank and in hand		750		2,630	
		12,378		6,603	
Creditors: amounts falling due within one year		(9,211)		(9,892)	
Net current assets/(liabilities)			3,167		(3,289)
Total assets less current liabilities			6,392		678
Net assets			6,392		678
Capital and reserves					
Called up share capital			100		100
Profit and loss account			6,292		578
Equity shareholders' funds			6,392		678

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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.

The directors 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 Section 358 is complied with;
- (c) no notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that section, been served on the company;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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 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.

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The abridged accounts were approved by the Board on 23 February 2026 and signed on its behalf by

Vincent MacNamara
Director

William MacNamara
Director

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Notes to the abridged financial statements
for the year ended 30 April 2025

1. Statement of 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.

1.1. Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings
and equipment - 12.5% Straight Line

1.4. Taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

2. Employees

There were no employees during the year apart from the directors.

2.1. Directors' remuneration

	2025	2024
	€	€
Remuneration and other emoluments	<u>11,660</u>	<u>26,285</u>

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Notes to the abridged financial statements
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3. Fixed assets

	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2024	12,569	12,569
At 30 April 2025	12,569	12,569
Depreciation		
At 1 May 2024	8,603	8,603
Charge for year	741	741
At 30 April 2025	9,344	9,344
Net book values		
At 30 April 2025	3,225	3,225
	Tangible fixed assets	Total
	€	€
Cost		
At 1 May 2023	17,567	17,567
Disposals	(4,998)	(4,998)
At 30 April 2024	12,569	12,569
Depreciation		
At 1 May 2023	9,583	9,583
On disposals	(1,812)	(1,812)
Charge for year	831	831
At 30 April 2024	8,602	8,602
Net book values		
At 30 April 2024	3,967	3,967

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Notes to the abridged financial statements
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4. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
Allotted and called up share capital		
Amounts presented in equity		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The board of directors approved these financial statements for issue on 23 February 2026.