

Unaudited Abridged Financial Statements

Digital Byte Limited
For the year ended 30 April 2025

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Directors and Other Information

Digital Byte Limited

For the year ended 30 April 2025

Director

Martina Newton

Secretary

Joseph O'Keeffe

Accountants

Moran and Partners
30 Drumcondra Road Upper
Drumcondra
Dublin 9

Bankers

Allied Irish Bank
West End Retail Park
Blanchardstown
Dublin 15

Registered Office

111 Conquer Hill Road
Clontarf
Dublin 3

Company Number

542217

Director's responsibilities statement

Digital Byte Limited

For the year ended 30 April 2025

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

Company law requires the director to prepare financial statements for each financial year. Under that law, has 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 director is 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 those 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.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

Director:



Martina Newton

25 July 2025

Accountants report to the board of directors on the Unaudited abridged financial statements

Digital Byte Limited

For the year ended 30 April 2025

In accordance with the engagement letter dated 2 January 2024, and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, 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 board of directors 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 the company's board of directors for our work or for this report.

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

You have acknowledged on the balance sheet for the financial year ended 30 April 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

Moran and Partners

Moran and Partners
Chartered Certified Accountants
30 Upper Drumcondra Road
Drumcondra
Dublin 9

25 July 2025

Balance sheet

Digital Byte Limited As at 30 April 2025

	30 APR 2025	30 APR 2024
Assets		
Fixed Assets	1,320	2,229
Current Assets	303,678	313,151
Current Liabilities		
Creditors: amounts falling due within one year	3,991	5,202
Net current assets	299,687	307,948
Total assets less current liabilities	301,007	310,177
Net assets	301,007	310,177
Equity		
Share Capital	100	100
Retained Earnings	300,907	310,077
Capital and reserves	301,007	310,177

I, as director of Digital Byte 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 of the Companies Act 2014 are satisfied;

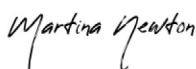
(c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);

(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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and

(e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

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

These abridged financial statements were approved by the director of the company on 25 July 2025 and signed by:



Martina Newton

Notes to the Abridged Financial Statements

Digital Byte Limited

For the year ended 30 April 2025

1. General Information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 111 Conquer Hill Road, Clontarf, Dublin 3.

2. Statement of compliance

These financial statements have been prepared in accordance with the Companies Act, 2014 and FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention. 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.

Taxation

Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in the profit and loss account or directly in capital and reserves, respectively.

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

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 an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20% 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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Notes to the Abridged Financial Statements**Digital Byte Limited****For the year ended 30 April 2025****Financial instruments***Debtors and creditors receivable / payable within one year*

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

	2025	2024
4. Appropriations of profit and loss account		
At the start of the financial year	310,077	323,727
Loss for the financial year	(9,170)	(13,650)
At the end of the financial year	300,907	310,077

Notes to the Abridged Financial Statements**Digital Byte Limited****For the year ended 30 April 2025****5. Directors Transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
Directors transactions		
At the start of the financial year	24	27
Advances made during the financial year	2,936	2,596
Amounts repaid during the financial year	(2,811)	(2,599)
At the end of the financial year	149	24

Disclosure for each director or other person is as follows:

	2025	2024
Martina Newton		
At the start of the financial year	24	27
Advances made during the financial year	2,936	2,596
Amounts repaid during the financial year	(2,811)	(2,599)
At the end of the financial year	149	24

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 25 July 2025.