

Company registration number: **545253**

Sentinel Computers Limited
Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Sentinel Computers Limited

Balance Sheet

31 December 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	9	131,706	188,076
Financial assets		-	16,175
		<u>131,706</u>	<u>204,251</u>
Current assets			
Debtors	10	58,039	67,248
Cash at bank and in hand		45,159	33,665
		<u>103,198</u>	<u>100,913</u>
Creditors: amounts falling due within one year	11	<u>(86,175)</u>	<u>(171,221)</u>
Net current assets/(liabilities)		<u>17,023</u>	<u>(70,308)</u>
Total assets less current liabilities		<u>148,729</u>	<u>133,943</u>
Capital and reserves			
Called up share capital presented as equity		(100)	(100)
Profit and loss account		148,829	134,043
Shareholders funds		<u>148,729</u>	<u>133,943</u>

I, as director of Sentinel Computers 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 section 358 of the Companies Act 2014 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; and
- (d) I acknowledge the obligations of the company 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 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.

I, as director of Sentinel Computers Limited state that I 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

Sentinel Computers Limited

Balance Sheet (continued)

31 December 2025

of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements have been prepared in accordance with the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on 19 March 2026, and are signed on behalf of the board by:

Richard Curran

Director

Company registration number: 545253

Sentinel Computers Limited

Notes to the Financial Statements

Year ended 31 December 2025

1 General information

Sentinel Computers Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 545253 and the address of the registered office is Glenshe Cottage, Glenville, Cork, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain assets.

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

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

GOODWILL

Goodwill arises on business combinations and represents the excess of cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is initially recorded at cost, and is subsequently stated at cost less any accumulated amortisation and accumulated impairment losses. It is amortised on a straight-line basis over the useful economic life of the asset. Where a reliable estimate of the useful life of goodwill cannot be made, the life is presumed not to exceed ten years.

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Notes to the Financial Statements (continued)

Year ended 31 December 2025

INTANGIBLE ASSETS

Intangible assets are initially measured at cost and are subsequently measured at cost less any accumulated amortisation and accumulated impairment losses or at a revalued amount. However, Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Any intangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	25% straight line
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TANGIBLE ASSETS

Tangible assets are initially measured at cost and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other comprehensive income and accumulated in capital and reserves. However, the increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves. If a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

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Notes to the Financial Statements (continued)

Year ended 31 December 2025

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

Land and buildings	Straight line over 40 years
Plant and machinery	12.5% straight line
Office equipment	12.5% straight line
Motor vehicles	12.5% straight line

FINANCIAL ASSETS

Investments in subsidiaries, associates and joint ventures are measured initially at cost, and subsequently stated at cost less any accumulated impairment losses.

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.

FINANCE LEASES AND HIRE PURCHASE CONTRACTS

Assets held under finance leases are recognised in the balance sheet as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

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Notes to the Financial Statements (continued)

Year ended 31 December 2025

Other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

DEFINED CONTRIBUTION PENSION PLAN

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in interest expense in profit or loss in the period in which it arises.

4 Average number of employees

5 Director’s remuneration

6 Profit before tax

Profit before tax is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	13,558	27,423

Sentinel Computers Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

7 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	145,246	120,411
Profit for the financial year	14,788	24,837
Dividends paid	(11,205)	(11,205)
At end of year	<u>148,829</u>	<u>134,043</u>

8 Intangible assets

	Goodwill
	€
Cost	
At 1 January 2025 and 31 December 2025	<u>16,000</u>
Amortisation	
At 1 January 2025 and 31 December 2025	<u>16,000</u>
Carrying amount	
At 31 December 2025	<u>-</u>
At 31 December 2024	<u>-</u>

Sentinel Computers Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

9 Tangible assets

	Land and buildings	Fixtures, fittings, tools and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	120,352	102,395	68,500	291,247
Disposals	-	-	(68,500)	(68,500)
At 31 December 2025	120,352	102,395	-	222,747
Depreciation				
At 1 January 2025	24,240	53,243	25,688	103,171
Charge	6,060	7,498	-	13,558
Disposals	-	-	(25,688)	(25,688)
At 31 December 2025	30,300	60,741	-	91,041
Carrying amount				
At 31 December 2025	90,052	41,654	-	131,706
At 31 December 2024	96,112	49,152	42,812	188,076

10 Debtors

	2025	2024
	€	€
Trade debtors	58,039	67,248

Sentinel Computers Limited

Notes to the Financial Statements (continued)

Year ended 31 December 2025

11 Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to credit institutions	13,982	82,187
Trade creditors	39,657	24,870
Other creditors including tax and social insurance	32,536	64,164
	<u>86,175</u>	<u>171,221</u>