

Atlas Computers Limited

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Atlas Computers Limited

Directors and other information

Directors	Shane MacLaughlin Saoirse MacLaughlin
Secretary	Shane MacLaughlin
Company number	160913
Registered Office	15 Moyville Lawn Taylors Lane Rathfarnham Dublin 16
Solicitors	McKenna Durcan Solicitors 66 Lower Leeson Street Dublin 2

Atlas Computers Limited

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 law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements in the going concern basis unless it is inappropriate to presume that the company will continue business

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963-2012. 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.

The directors are responsible for the maintenance and integrity of the corporate and the financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 4

- a) 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.
- b) 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 ending 31/10/2025.

On behalf of the board:

SHANE MAC LAUGHLIN

Director

SAOIRSE MAC LAUGHLIN Date: 07/04/2026

Director

Atlas Computers Limited

Balance sheet As at 31st October 2025

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Computer Equipment	2		12,738		12,133
Current Assets					
Debtors	3	42,627		37,844	
Cash at bank and in hand		145,314		119,616	
		187,941		157,460	
Creditors: amounts falling					
Due within one year	4	67,189		65,016	
Net current assets			120,752		92,444
Total assets less current Liabilities			133,490		104,577
Capital and reserves					
Called up share capital			15		15
Profit and loss account			133,475		104,562
			133,490		104,577

We, as directors of Atlas Computers 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 s.358 are satisfied
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2)
- (d) we 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 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,
- (e) the company has relied on the specific exemption contained in S352 Companies Act 2014: 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 S.353 Companies Act 2014

The financial statements were approved by the Board on 7th April 2026 and signed on its behalf by

SHANE MAC LAUGHLIN
Director

SAOIRSE MAC LAUGHLIN
Director

Atlas Computers Limited

Notes to the financial statements For the year ended 31st October 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.

1.2 Cash flow statement

The company meets the size criteria for a small company set by the Companies (Amendment) Act, 1986 and therefore, in accordance with FRSI: Cash flow statement, it has not prepared a cash flow statement.

1.3 Fixed Assets

Tangible Fixed assets are stated at cost less accumulated depreciation. The depreciation charge is calculated to write off the original cost of the tangible fixed asset over their expected useful life as follows:

- Computer Equipment : 20 straight line

1.4 Turnover Policy

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

1.5 Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date.

Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

1.6 Taxation

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods difference between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculation deferred tax.

1.7 Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

1.8 Directors and their interests

	Ordinary Shares		Preference Shares	
	31/10/25	01/11/24	31/10/25	01/11/24
Shane MacLaughlin	12	12	-	-
Saoirse MacLaughlin	-	-	-	-

2 Fixed Assets

	2025	2024
Cost		
At 1 November	21,689	18,071
Additions	<u>5,362</u>	<u>3,618</u>
At 31 October	<u>27,051</u>	<u>21,689</u>
Depreciation		
At 1 November	9,556	<u>5,761</u>
Charge for the financial year	<u>4,757</u>	<u>3,795</u>
At 31 October	<u>14,313</u>	<u>9,556</u>
Net Book Value		
At 31 October	<u>12,738</u>	<u>12,133</u>

3 Debtors

	2025	2024
	€	€
Trade Debtors	32,289	27,714
Prepayments and accrued income	4,017	5,524
VAT Prepaid	<u>6,321</u>	<u>4,606</u>
	<u>42,627</u>	<u>37,844</u>

4 Creditors; amounts falling due within one year

	2025	2024
	€	€
Trade Creditors	89	2,630
Other Creditors		-285
Accruals and Deferred Income	58,401	57,853
Taxation	<u>8,699</u>	<u>4,818</u>
	<u>67,189</u>	<u>65,016</u>

5 Share Capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1.27 each	<u>127,000</u>	<u>127,000</u>
Allotted, called up and fully paid equity		
12 Ordinary shares of €1.27 each	<u>15</u>	<u>15</u>

6 Reconciliation of movements in shareholders funds

	2025	2024
	€	€
Gain for the year	30,283	12,442
Opening Shareholders funds	104,562	92,120
	<hr/>	<hr/>
Closing Shareholders funds	133,475	104,562
	<hr/>	<hr/>

7 Employees

The average number of employees, including directors is 3 (2024:3)

8 Capital commitments

The company has no capital commitments at the financial year end 31st October 2025.

9 Directors remuneration

	2025	2024
	€	€
Remuneration	95,000	88,000
Pension contributions	20,065	19,110
	<hr/>	<hr/>
	115,065	107,110
	<hr/>	<hr/>

10 Post Balance Sheet events

There have been no significant events affecting the company since the financial year end 31st October 2025.

11 Accounting Periods

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

12 Approval of financial statements

The financial statements were approved by the Board on 7th April 2026 and signed on its behalf by:

SHANE MAC LAUGLIN
Director

SAOIRSE MAC LAUGHLIN
Director