

**Registration number 282548**

**About Computers Limited**  
**Abridged accounts**  
**for the year ended 31st March 2025**

## About Computers Limited

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## **About Computers Limited**

### **Directors and other information**

Directors	Thomas Martin Mary Martin
Secretary	Mary Martin
Company number	282548
Registered office	Alpha Unit 1 Cessna Avenue Airport Business Park Waterford
Auditors	J.P O'Donohoe Accountants Limited Chartered accountant & registered auditor Suite 1 Waterside Chambers Waterside Waterford
Business address	Alpha Unit 1 Cessna Avenue Airport Business Park Waterford X91 WP3V
Bankers	Allied Irish Bank 72/73 The Quay Waterford

## About Computers Limited

**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:

	<b>Ordinary shares</b>	
	<b>31/03/25</b>	<b>31/03/24</b>
Thomas Martin	95	95
Mary Martin	5	5

The original report was approved by the board on 9 December 2025 and signed on its behalf by Thomas Martin and Mary Martin.

## **About Computers Limited**

### **Statement of directors responsibilities for the shareholders' financial statements**

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 confirm that they have complied with the above requirements in preparing the financial statements.

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.

On behalf of the board

**Thomas Martin**  
**Director**

**Mary Martin**  
**Director**

**Date: 9th December 2025**

**Independent auditors' special report to the directors of  
About Computers Limited  
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 31 March 2025 on pages 8 to 12, which the directors of About Computers Limited propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

**Respective responsibilities of directors and auditors**

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 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 directors as a body, for our work, for this report, or for the opinion we have formed.

**Basis of opinion**

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

**Opinion**

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

**Other information**

On 9 December 2025 we reported, as auditors of About Computers Limited, to the members on the company's financial statements for the year ended 31 March 2025 to be laid before the Annual General Meeting and our report is reproduced on pages to of these financial statements.

**Independent auditors' special report to the directors of  
About Computers Limited  
pursuant to section 356 of the Companies Act 2014**

..... continued



**for and on behalf of  
J.P O'Donohoe Accountants Limited  
Chartered accountant & registered auditor**

**Date: 9 December 2025**

**Suite 1  
Waterside Chambers**

**Waterside  
Waterford**

We have audited the financial statements of About Computers Limited for the year ended 31 March 2025 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2025 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### **Basis for opinion on financial statements**

In our opinion, except for the effects of the matter described in the Basis for qualified opinion paragraph, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 March 2025 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

### **Matters on which we are required to report by the Companies Act 2014**

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

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for and on behalf of  
**J.P O'Donohoe Accountants Limited**  
Chartered accountant & registered auditor

**Suite 1**  
**Waterside Chambers**  
**Waterside**  
**Waterford**

**This is certified a true copy.**

**On behalf of the board**

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**Thomas Martin**  
**Director**

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**Mary Martin**  
**Company secretary**

**9th December 2025**

**About Computers Limited**

**Abridged balance sheet  
as at 31 March 2025**

	<b>Notes</b>	<b>2025</b>		<b>2024</b>	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	3		427,174		444,942
<b>Current assets</b>					
Stocks		1,000		1,000	
Debtors		33,008		61,843	
Cash at bank and in hand		497,320		364,140	
		<u>531,328</u>		<u>426,983</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(116,653)</u>		<u>(105,838)</u>	
<b>Net current assets</b>			<u>414,675</u>		<u>321,145</u>
<b>Total assets less current liabilities</b>			841,849		766,087
<b>Net assets</b>			<u>841,849</u>		<u>766,087</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Share options reserve			38,371		-
Profit and loss account			803,378		765,987
<b>Equity shareholders' funds</b>			<u>841,849</u>		<u>766,087</u>

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 abridged accounts were approved by the Board on 9 December 2025 and signed on its behalf by

.....  
**Thomas Martin**  
Director

.....  
**Mary Martin**  
Director

**The notes on pages 9 to 12 form an integral part of these financial statements.**

**About Computers Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 March 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 audited financial statements 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
Motor vehicles	-	12.5% Straight Line

**1.4. Stock**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing the product or service to its present location and condition.

Raw materials, consumables and goods for resale are valued at purchase cost on a first-in, first-out basis.

**1.5. 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.

**About Computers Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 March 2025**

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**1.6. 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.

**2. Employees**

**Number of employees**

The average monthly numbers of employees (including the directors) during the year were:	2025	2024
	5	5
	<u>5</u>	<u>5</u>

**Employment costs**

	2025	2024
	€	€
Wages and salaries	145,231	128,876
Other pension costs	157,500	160,000
	<u>302,731</u>	<u>288,876</u>

**2.1. Directors' remuneration**

	2025	2024
	€	€
Remuneration and other emoluments	71,272	57,876
Pension contributions to defined contribution schemes	157,500	160,000
	<u>228,772</u>	<u>217,876</u>

**About Computers Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 March 2025**

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**3. Fixed assets**

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 April 2024	565,442	565,442
At 31 March 2025	<u>565,442</u>	<u>565,442</u>
<b>Depreciation</b>		
At 1 April 2024	120,500	120,500
Charge for year	<u>17,768</u>	<u>17,768</u>
At 31 March 2025	<u>138,268</u>	<u>138,268</u>
<b>Net book values</b>		
At 31 March 2025	<u><u>427,174</u></u>	<u><u>427,174</u></u>

	<b>Tangible fixed assets</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 April 2023	548,387	548,387
Additions	<u>17,055</u>	<u>17,055</u>
At 31 March 2024	<u>565,442</u>	<u>565,442</u>
<b>Depreciation</b>		
At 1 April 2023	102,904	102,904
Charge for year	<u>17,596</u>	<u>17,596</u>
At 31 March 2024	<u>120,500</u>	<u>120,500</u>
<b>Net book values</b>		
At 31 March 2024	<u><u>444,942</u></u>	<u><u>444,942</u></u>

**About Computers Limited**  
**Notes to the abridged financial statements**  
**for the year ended 31 March 2025**

..... continued

**4. Share capital**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised equity</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>		
100 Ordinary shares of €1 each	100	100
	<u>          </u>	<u>          </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 9 December 2025.