

Company Number: 275005

Aubrey Computer Consultancy Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

Aubrey Computer Consultancy Limited

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Aubrey Computer Consultancy Limited
DIRECTORS AND OTHER INFORMATION

Directors	Brian Batten Mary Batten
Company Secretary	Brian Batten
Company Number	275005
Registered Office and Business Address	42 Glen Ellan Crescent Swords Co Dublin
Accountants	GBW Audit & Accountancy ULC Chartered Certified Accountants 23 Parnell Place Cork T12 T853

Aubrey Computer Consultancy Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with 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 which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

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 GBW Audit & Accountancy ULC, (Chartered Certified Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 31 December 2025."

Signed on behalf of the board

Brian Batten
Director

3 February 2026

Mary Batten
Director

3 February 2026

Aubrey Computer Consultancy Limited

BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	795	1,331
Current Assets			
Debtors	6	1,509	-
Cash at bank and in hand		97,901	296,896
		99,410	296,896
Creditors: amounts falling due within one year	7	(7,409)	(26,071)
Net Current Assets		92,001	270,825
Total Assets less Current Liabilities		92,796	272,156
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		92,669	272,029
Shareholders' Funds		92,796	272,156

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Aubrey Computer Consultancy 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 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 3 February 2026 and signed on its behalf by:

Brian Batten
Director

Mary Batten
Director

Aubrey Computer Consultancy Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 December 2025

	Called up share capital €	Retained earnings €	Total €
At 1 January 2024	127	262,366	262,493
Profit for the financial year	-	9,663	9,663
At 31 December 2024	127	272,029	272,156
Loss for the financial year	-	(179,360)	(179,360)
At 31 December 2025	127	92,669	92,796

Aubrey Computer Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

Aubrey Computer Consultancy Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 275005.

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation. The charge to depreciation is calculated to write off the original cost of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.50% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) and are subsequently measured at transaction price plus transaction costs not yet recognised, and cumulative interest income less repayments and impairment, where there is evidence of impairment.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and other creditors

Creditors and accruals are recognised initially at transaction price (including transaction costs) and are subsequently measured at transaction price less transaction costs not yet recognised in profit or loss, and repayments plus cumulative interest expenses incurred.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Aubrey Computer Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging:		
Depreciation of tangible assets	536	536
	<u><u> </u></u>	<u><u> </u></u>
 4. Employees		
The average monthly number of employees, including directors, during the financial year was 3, (2024 - 2).		
	2025	2024
	Number	Number
Administration	1	1
Directors	2	2
	<u><u> </u></u>	<u><u> </u></u>
	3	3
	<u><u> </u></u>	<u><u> </u></u>
 5. Tangible assets		
	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	8,527	8,527
	<u> </u>	<u> </u>
At 31 December 2025	8,527	8,527
	<u> </u>	<u> </u>
Depreciation		
At 1 January 2025	7,196	7,196
Charge for the financial year	536	536
	<u> </u>	<u> </u>
At 31 December 2025	7,732	7,732
	<u> </u>	<u> </u>
Net book value		
At 31 December 2025	795	795
	<u><u> </u></u>	<u><u> </u></u>
At 31 December 2024	1,331	1,331
	<u><u> </u></u>	<u><u> </u></u>
 6. Debtors	2025	2024
	€	€
Taxation	1,509	-
	<u><u> </u></u>	<u><u> </u></u>
 7. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	3,757	19,025
Directors' current accounts (Note 10)	1,913	2,709
Accruals	1,739	4,337
	<u> </u>	<u> </u>
	7,409	26,071
	<u><u> </u></u>	<u><u> </u></u>

Aubrey Computer Consultancy Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

8. Profit and loss account

	2025 €	2024 €
At 1 January 2025	272,029	262,366
(Loss)/profit for the financial year	<u>(179,360)</u>	<u>9,663</u>
At 31 December 2025	<u><u>92,669</u></u>	<u><u>272,029</u></u>

9. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

10. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	88,000	84,000
Pension contributions	<u>88,000</u>	<u>-</u>
	<u><u>176,000</u></u>	<u><u>84,000</u></u>

The following amounts are repayable to the directors:

	2025 €	2024 €
Brian Batten	<u>1,913</u>	<u>2,709</u>

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 February 2026.