

**Company registration number: 273384**

**Heidi Computers Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 October 2025**

# Heidi Computers Limited

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## Heidi Computers Limited

### Directors and other information

<b>Directors</b>	Mr. Garrett Trant Ms. Finola Brady
<b>Secretary</b>	Garrett Trant
<b>Company number</b>	273384
<b>Registered office</b>	Heidi Computers Ltd 9 Trafalgar Court Greystones Co. Wicklow
<b>Business address</b>	9 Trafalgar Court Greystones Co. Wicklow
<b>Accountants</b>	IFAC First Floor Rear 3 Wentworth Place Wicklow CO Wicklow
<b>Bankers</b>	Allied Irish Bank 100/101 Grafton Street Dublin 2

## **Heidi Computers Limited**

### **Accountants' Report to the board of directors on the Unaudited financial statements of Heidi Computers Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of Heidi Computers Limited for the financial year ended 31/10/25.

#### **Respective responsibilities of directors and accountants**

As described on page the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Heidi Computers Limited from the accounting records, information and explanations supplied to us by the directors.

#### **Scope of work**

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

IFAC  
Certified Public Accountants  
First Floor Rear  
3 Wentworth Place  
Wicklow  
CO Wicklow

Date: 6th February 2026

## Heidi Computers Limited

### Balance sheet As at 31/10/25

	2025 €	2024 €
Fixed assets	263	1,236
Current assets	154,431	165,482
Creditors: amounts falling due within one year	(15,538)	(16,750)
<b>Net current assets</b>	<b>138,893</b>	<b>148,732</b>
<b>Total assets less current liabilities</b>	<b>139,156</b>	<b>149,968</b>
Accruals and deferred income	(2,930)	(2,910)
<b>Net assets</b>	<b>136,226</b>	<b>147,058</b>
<b>Capital and reserves</b>	<b>136,226</b>	<b>147,058</b>

We, as directors of Heidi 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 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) 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 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 board of directors on 06/02/26 and signed on behalf of the board by:

**Mr. Garrett Trant**  
Director

**Ms. Finola Brady**  
Director

## Heidi Computers Limited

### Notes to the abridged financial statements Financial year ended 31/10/25

#### 1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Heidi Computers Ltd, 9 Trafalgar Court, Greystones, Co. Wicklow.

#### 2. Statement of compliance

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

#### 3. Accounting policies and measurement bases

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### Going concern

The financial statements have been prepared on the going concern basis. The Directors are confident the Company has sufficient resources to continue in operational existence for the foreseeable future.

##### 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.

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 in the statement of comprehensive income, 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 other comprehensive income 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.

##### Intangible assets

Intangible assets are measured initially at cost, and are subsequently stated at cost less accumulated amortisation and impairment losses.

## Heidi Computers Limited

### Notes to the abridged financial statements (continued) Financial year ended 31/10/25

#### **Amortisation**

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

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

#### **Research and development**

Research and development expenditure is written off in the financial year in which it is incurred.

#### **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.

## Heidi Computers Limited

### Notes to the abridged financial statements (continued) Financial year ended 31/10/25

#### Financial instruments

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

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

#### Defined contribution plans

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 finance costs in profit or loss in the period in which it arises.

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	147,054	134,989
(Loss)/profit for the financial year	(10,832)	12,065
<b>At the end of the financial year</b>	<u>136,222</u>	<u>147,054</u>