

EDEN COMPUTER TRAINING LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

EDEN COMPUTER TRAINING LIMITED

CONTENTS

	Page
Directors and Other Information	3
Directors' Responsibilities Statement	4
Balance Sheet	5
Notes to the Financial Statements	6 - 8

EDEN COMPUTER TRAINING LIMITED DIRECTORS AND OTHER INFORMATION

Directors	Sharon Smith Eugene Smith
Company Secretary	Sharon Smith
Company Number	309405
Registered Office and Business Address	14 Orlagh Green Scholarstown Road Dublin 16
Accountants	NKC Business & Taxation Consultants Limited Unit 9, 4075 Kingswood Road Citywest Business Campus Dublin 24
Bankers	Allied Irish Banks, p.l.c. 6 Main Street Rathfarnham Dublin 16
Solicitors	Whitney Moore Wilton Park House Wilton Place Dublin 2

EDEN COMPUTER TRAINING LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE FINANCIAL YEAR ENDED 31 JULY 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

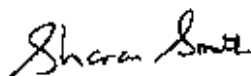
In relation to the financial statements which comprise the Balance Sheet and the related notes:

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 NKC Business & Taxation Consultants Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

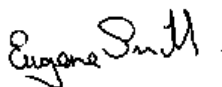
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 July 2025."

Signed on behalf of the board



Sharon Smith
Director

Date: 05/01/2026



Eugene Smith
Director

Date: 05/01/2026

EDEN COMPUTER TRAINING LIMITED
BALANCE SHEET
AS AT 31 JULY 2025

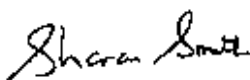
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	6,301	7,260
Current Assets			
Debtors	6	197,926	476,056
Cash and cash equivalents		809,444	991,337
		1,007,370	1,467,393
Creditors: amounts falling due within one year	7	(173,923)	(220,751)
Net Current Assets		833,447	1,246,642
Total Assets less Current Liabilities		839,748	1,253,902
Capital and Reserves			
Called up share capital presented as equity		6	6
Statement of income and retained earnings	8	839,742	1,253,896
Shareholders' Funds		839,748	1,253,902

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.

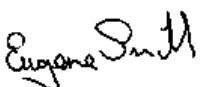
We as Directors of Eden Computer Training Limited, state that -

- (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 05/01/2026 and signed on its behalf by:



 Sharon Smith
 Director



 Eugene Smith
 Director

EDEN COMPUTER TRAINING LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

1. GENERAL INFORMATION

Eden Computer Training Limited is a company limited by shares incorporated in Ireland. The registered office is 14 Orlagh Green, Scholarstown Road, Dublin 16 which is also the principal place of business of the company. Eden Computer Training Limited provides contracted training to various Education and Training Boards nationwide. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 July 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 represents amounts receivable from training services provided in the year. Turnover in relation to contracted training services is recognised as services are provided. If the services under single arrangement are rendered in different reporting periods then the consideration is allocated to the appropriate reporting periods in accordance with the transfer of risks and rewards and the contractual life of the service contract.

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 and fittings	-	20% Straight Line
Computer equipment	-	33.33% Straight Line

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

Basic financial assets, including trade and other receivables, cash and bank balances, are recognised at undiscounted amount of cash receivable less any impairment.

Trade and other creditors

Basic financial liabilities, including trade and other payables, are measured at invoice price, unless payment is deferred beyond normal business terms.

Pension

The company operates a defined contribution pension scheme for director. The assets of the scheme are held separately from those of the company. Annual contributions payable are charged to the Statement of Income and Retained Earnings in the period to which they relate.

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.

EDEN COMPUTER TRAINING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

3. OPERATING (LOSS)/PROFIT	2025	2024	
	€	€	
Operating (loss)/profit is stated after charging:			
Depreciation of tangible assets	4,422	4,837	
	<u><u> </u></u>	<u><u> </u></u>	
 4. EMPLOYEES			
The average monthly number of employees, including directors, during the financial year was:			
	2025	2024	
	Number	Number	
Administration and operational Director	3	3	
	1	1	
	<u><u> </u></u>	<u><u> </u></u>	
	4	4	
 5. TANGIBLE ASSETS			
	Fixtures and fittings	Computer equipment	Total
	€	€	€
Cost			
At 1 August 2024	16,256	22,174	38,430
Additions	-	3,463	3,463
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2025	16,256	25,637	41,893
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 August 2024	13,974	17,196	31,170
Charge for the financial year	1,124	3,298	4,422
	<u> </u>	<u> </u>	<u> </u>
At 31 July 2025	15,098	20,494	35,592
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 July 2025	1,158	5,143	6,301
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
At 31 July 2024	2,282	4,978	7,260
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
 6. DEBTORS	2025	2024	
	€	€	
Trade debtors	85,727	264,953	
Taxation	32,003	-	
Prepayments	4,091	3,504	
Accrued income	76,105	207,599	
	<u><u> </u></u>	<u><u> </u></u>	
	197,926	476,056	
	<u><u> </u></u>	<u><u> </u></u>	
 7. CREDITORS	2025	2024	
Amounts falling due within one year	€	€	
Trade creditors	41,926	132,746	
Taxation	3,913	19,393	
Accruals	128,084	68,612	
	<u><u> </u></u>	<u><u> </u></u>	
	173,923	220,751	
	<u><u> </u></u>	<u><u> </u></u>	

EDEN COMPUTER TRAINING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

8. INCOME STATEMENT

	2025	2024
	€	€
At 1 August 2024	1,253,896	1,025,843
(Loss)/profit for the financial year	(414,154)	228,053
	<u> </u>	<u> </u>
At 31 July 2025	839,742	1,253,896
	<u> </u>	<u> </u>

9. DIRECTORS' REMUNERATION

	2025	2024
	€	€
Directors' remuneration		
Remuneration	136,647	163,639
Health insurance	4,342	3,736
Pension contributions	200,000	-
	<u> </u>	<u> </u>
	340,989	167,375
	<u> </u>	<u> </u>

The directors' remuneration represents the total compensation paid to directors and connected persons. Other than as shown above, any further required disclosures in sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

10. CONTROLLING INTEREST

The company is owned and controlled by Sharon Smith.

11. POST-BALANCE SHEET EVENTS

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

12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 05/01/2026.