

**Registration number 247036**

**Classic Hardware Limited**

**Abridged Financial Statements**

**for the year ended 31 December 2025**

# Classic Hardware Ltd

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**Classic Hardware Limited**

**Company Information**

**Directors**

Paul O'Brien  
Jackie Metcalfe  
Alan McGuire  
David Healy

**Secretary**

Orla O'Brien

**Company Number**

247036

**Registered Office**

67 Broomhill Road  
Tallaght  
Dublin 24

**Accountants**

Heuston  
Chartered Accountants  
San Marco  
Gordon Avenue  
Foxrock  
Dublin 18

**Bankers**

Allied Irish Banks plc  
The Diamond Monaghan  
Co. Monaghan

## **Directors' 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 the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102. 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 state of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014 .

In preparing these the Directors are required to:

- select suitable accounting policies and 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.
- 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 .
- confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31<sup>st</sup> December 2025 .

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 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.

## **On behalf of the Board**

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**Paul O'Brien**

Director

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**Alan McGuire**

Director

**31<sup>st</sup> January 2026**

**Classic Hardware Limited**

**Abridged Balance Sheet  
as at 31<sup>st</sup> December 2025**

	<b>2025</b>		<b>2024</b>	
	€	€	€	€
<b>Fixed Assets</b>		242,516		225,038
<b>Current Assets</b>				
Stock		783,024		658,466
Debtors		1,952,837		1,973,473
Cash at bank		244,644		207,997
		<u>2,980,505</u>		<u>2,839,936</u>
<b>Creditors: amounts falling due within one year</b>		(1,217,987)		(1,099,787)
<b>Net Current Assets</b>		<u>1,762,518</u>		<u>1,740,149</u>
		<u>2,005,034</u>		<u>1,965,187</u>
<b>Capital and Reserves</b>				
Called up share capital		126,974		126,974
Profit and loss account		1,878,060		1,838,213
<b>Equity Shareholders' Funds</b>		<u>2,005,034</u>		<u>1,965,187</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.

We, as Directors of Classic Hardware 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,

**On Behalf of the Board**

\_\_\_\_\_  
**Paul O'Brien**

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**Alan McGuire**

## Classic Hardware Limited

Notes to the abridged financial  
statements for the year ended  
31st December 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 financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising 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 and published by Chartered Accountants Ireland. The financial statements are prepared on a going concern basis under the historical cost convention as modified for the revaluation of available for sale financial assets.

#### 1.2 Turnover Policy

Turnover is stated net of trade discounts, VAT and similar taxes and derives from the provision of goods or services falling within the company's ordinary activities.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially recorded at historic cost and are stated in the balance sheet at their net book value, being the amount of capital expenditure less accumulated depreciation.

##### Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land and buildings and investment properties, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Straight Line / 25% Straight Line
Motor vehicles	- Straight Line over the life of the lease