

Company registration number: 611387

TGC Computers (Ireland) Limited
Unaudited abridged financial statements
for the financial year ended 31 January 2025

TGC Computers (Ireland) Limited

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TGC Computers (Ireland) Limited

Directors and other information

Directors	Timothy John Evans Karl James Bolton
Secretary	Timothy John Evans
Company number	611387
Registered office	Carlisle Building 51 Bracken Road Sandyford Business Park Dublin
Accountants	Angela O'Leary CPA CTax AG Associates Unit 11 Eastgate Way Little Island Co Cork
Bankers	Permanent TSB Unit 1/2 Omni Park Shopping Centre Swords Road Santry Dublin

TGC Computers (Ireland) Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 and then apply them consistently;
- make judgments 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.

Signed on behalf of the board by:

Timothy John Evans
Director

Karl James Bolton
Director

TGC Computers (Ireland) Limited

**Balance sheet
As at 31 January 2025**

	2025		2024	
	€	€	€	€
Current assets	10,635		11,404	
Prepayments and accrued income	1,438		-	
	<u>12,073</u>		<u>11,404</u>	
Creditors: amounts falling due within one year		(9,142)		(9,855)
Net current assets		<u>2,931</u>		<u>1,549</u>
Total assets less current liabilities		2,931		1,549
Accruals and deferred income		(1,830)		(1,100)
Net assets		<u><u>1,101</u></u>		<u><u>449</u></u>
Capital and reserves		<u><u>1,101</u></u>		<u><u>449</u></u>

We, as directors of TGC Computers (Ireland) 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 shareholder 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 5 January 2026 and signed on behalf of the board by:

Timothy John Evans
Director

Karl James Bolton
Director

TGC Computers (Ireland) Limited

Notes to the abridged financial statements Financial year ended 31 January 2025

1. General information

The company is a private company limited by shares, registered in the Republic of Ireland. The address of the registered office is Carlisle Building, 51 Bracken Road, Sandyford Business Park, Dublin.

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.

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. In accordance with FRS 105 the company does not recognise deferred tax assets or liabilities.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	349	(7,454)
Profit for the financial year	652	7,803
At the end of the financial year	<u>1,001</u>	<u>349</u>

TGC Computers (Ireland) Limited

Notes to the abridged financial statements (continued) Financial year ended 31 January 2025

5. Share capital

Issued, called up and fully paid

	2025		2024	
	Number	€	Number	€
Amounts presented in equity:				
Ordinary shares of € 1.00 each	100	100	100	100

6. Related party transactions

TGC Computers Limited is the parent company of TGC Computers (Ireland) Limited.

The company has availed of the exemption in Schedule 3 Section 65(3) of Companies Act 2014 and does not disclose transactions with wholly owned members of the same group. Consequently, there are no related party disclosures which require disclosure.

7. Controlling party

The company is 100% owned by its parent company TGC Computers Limited in the United Kingdom. Director Timothy John Evans is the ultimate controlling party.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 5 January 2026.