

Registration Number 334734

Enterkey Software Limited

**Abbreviated Accounts
for the year ended 30th November 2025**

Enterkey Software Limited

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Enterkey Software Limited

Directors and other information

Directors	Andrew Hegarty Sarah Hegarty
Secretary	Andrew Hegarty
Company Number	334734
Registered Office	La Valla, Ballymote, County Sligo.
Accountants	David Cawley 12 The Orchard Kevinsfort Strandhil Road Sligo
Business Address	La Valla, Ballymote, County Sligo.
Bankers	AIB Bank Stephen Stret Sligo Co Sligo
Solicitors	Rochford Gallagher & Company Teeling Street Tubbercurry Co Sligo

Enterkey Software Limited

**Extract from Director's report in accordance with section 329 of the Companies Act 2014
for the year ended 30th November 2025**

The directors of the company interests in shares/debentures of the company during the financial year are as follows;

	Number of Ordinary Shares at	
	30th November 2025	30th November 2024
Andrew Hegarty	1	1
Anna Mae Hegarty (Deceased)	1	1
Sarah Hegarty	0	0

There were no Shares issued by the Company during the year.
There were no Debentures issued by the Company during the year.

Audit Exemption

The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of of Part 6 of the Companies Act 2014.

Accounting Period

The current accounts are for a full year. The comparative accounts are also for a full year.

Director **Andrew Hegarty**

Director **Sarah Hegarty**

Date **23 March 2026**

Date **23 March 2026**

Enterkey Software Limited

Balance Sheet as at 30th November 2025 Abridged)

	Notes	2025 €	2024 €
Fixed Assets		1,024	1,543
Current Assets			
Cash at Bank and in hand	6 (a)	129,096	88,995
Debtors and Prepaids	6 (b)	7,800	12,800
		<u>136,896</u>	<u>101,795</u>
Creditors: Amounts falling due within one year	6 (c)	14,113	8,866
Net Current Assets		122,783	92,928
Total Assets less Current Liabilities		<u>123,807</u>	<u>94,471</u>
Capital and Reserves			
Called up Share Capital	7	4	4
Profit and Loss account	8	123,803	94,467
Equity Shareholders Funds		<u>123,807</u>	<u>94,471</u>

I/We, the director(s) of Enterkey Software 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), of the Companies Act 2014

(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,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; We have 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 s.353 Companies Act 2014.

On behalf of the board:

Director **Andrew Hegarty**

Director

Sarah Hegarty

Date **23 March 2026**

Date

23 March 2026

Certified to be a True Copy

Enterkey Software Limited

Notes to the Abridged Financial statements for the year ended 30th November 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 are prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes residual value, all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated of each asset systematically over its expected useful life, as follows:

Fixtures & Fittings and equipment 15 % per annum - Straight Line basis

1.4. Dividends

Dividends to the Company's ordinary shareholders are recognised as a liability of the company when approved by the Company's shareholders at the annual general meeting.

1.5. Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned.

However, no provision is made where, on the basis of all available evidence at the balance sheet date it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2 Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

3 Operating profit/(loss)

	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation and other amounts written off tangible assets	519	519

4 Employees

	2025	2024
Average Number of Employees		
Director / Management	1	1

The only employee during the year was Director Andrew Hegarty. Sarah Hegarty (Director) or Anna Mae Hegarty (former Director) was not employed by the company in the current year or in any previous year.

5 (a) Directors' remuneration and Emoluments

	2025 €	2024 €
Remuneration and other benefits		
Anna Mae Hegarty	0	0
Sarah Hegarty	0	0
Andrew Hegarty	44,129	44,000
	<hr/>	<hr/>
Social welfare costs paid by the Company under PAYE/PRSI (Proprietary Director - Class S)	1,815	1,804
	<hr/>	<hr/>

(b) Related party transactions

Related Party	Relationship	As at 30 November	2025 €	2024 €
Andrew Hegarty	Director/Shareholder			
			0	0
			<hr/>	<hr/>

Mr. Andrew Hegarty received mileage and subsistence expenses amounting to € € 29,538 during the year.
There were no Directors Loans transactions during the current year
There were no retirement or other employment costs in relation to any Employee in the current year

6 a) Bank	Bank Balance held at Ulster Bank	2025 129,096	2024 88,995
		<hr/>	<hr/>

b) Debtors & Prepaids		2025	2024
	Trade Debtors	7,800	12,800
	Other Debtors	0	0
		<hr/>	<hr/>
		7,800	12,800

c) Creditors	Amounts falling due within one year	2025 €	2024 €
	Directors Current account	0	0
	Accruals	1,240	620
	PAYE/PRSI & Corporation Tax Accrual	12,873	8,246
		<hr/>	<hr/>
		14,113	8,866

7 Share Capital

1,000,000 Ordinary Shares at €2 each	2025 €	2024 €
	2,000,000	2,000,000
	<hr/>	<hr/>
Allotted, called up and fully paid equity 2 Ordinary Shares of € 2 each	4	4
	<hr/>	<hr/>
Allotted and called up share capital Amounts presented in equity	4	4
	<hr/>	<hr/>

Mr Andrew Hegarty and Mrs Sarah Hegarty control the company.

8 Reconciliations of movements in Shareholders' funds	2025 €	2024 €
Opening Shareholders Funds	94,467	77,870
Profit (Loss) for year	29,336	16,597
Closing Shareholders Funds	<hr/>	<hr/>
	123,803	94,467

9 Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

10 Approval of financial statements

The financial statements were approved by the board and signed on its behalf by

Director	Andrew Hegarty	Director	Sarah Hegarty
Date	23 March 2026	Date	23 March 2026

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