

Alpha Computer Clean Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Alpha Computer Clean Limited

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Alpha Computer Clean Limited

DIRECTORS AND OTHER INFORMATION

Directors	Jonathan Donnelly Ruth Donnelly Eoin Doran
Company Secretary	Isla Technology Holdings Limited
Company Number	106712
Registered Office and Business Address	Units 3 & 4 Rosebank Herbert Road, Bray Co Wicklow Bray, Wicklow A98F5N4
Accountants	Jefferson Accounting & Tax Limited Wicklow House Market Square Wicklow Town A67 W589
Bankers	Bank of Ireland 45 Main Street Bray Co. Wicklow Ireland Allied Irish Banks, p.l.c. 107/108 Main Street Bray Co. Wicklow Ireland
Solicitors	Cullen Tyrrell & O'Beirne 3 Prince of Wales Terrace Bray Co. Wicklow Ireland

Alpha Computer Clean Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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, the Reconciliation of Shareholders' Funds 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 Jefferson Accounting & Tax 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 30 April 2025."

Signed on behalf of the board

Jonathan Donnelly
Director

6 January 2026

Ruth Donnelly
Director

6 January 2026

Alpha Computer Clean Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	40,784	29,060
Investment properties	9	150,000	416,837
Investments	10	25,000	25,000
Fixed Assets		215,784	470,897
Current Assets			
Stocks	11	4,101	2,572
Debtors	12	497,821	471,188
Cash and cash equivalents		194,246	7,610
		696,168	481,370
Creditors: amounts falling due within one year	13	(348,221)	(330,641)
Net Current Assets		347,947	150,729
Total Assets less Current Liabilities		563,731	621,626
Creditors: amounts falling due after more than one year	14	(342,696)	(390,511)
Net Assets		221,035	231,115
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings	15	220,908	230,988
Shareholders' Funds		221,035	231,115

Alpha Computer Clean Limited

BALANCE SHEET

as at 30 April 2025

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 Alpha Computer Clean 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 359 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 6 January 2026 and signed on its behalf by:

Jonathan Donnelly
Director

Ruth Donnelly
Director

Alpha Computer Clean Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	127	172,060	172,187
Profit for the financial year	-	58,928	58,928
At 30 April 2024	127	230,988	231,115
Loss for the financial year	-	(10,080)	(10,080)
At 30 April 2025	127	220,908	221,035

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Alpha Computer Clean Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 106712. The registered office of the company is Units 3 & 4 Rosebank, Herbert Road, Bray Co Wicklow, Bray, Wicklow, A98F5N4 which is also the principal place of business of the company. The principal activity of the company is the cleaning of computer and office equipment, peripheral sales and computer network installations. 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 financial year ended 30 April 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 except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Website Cost

Website Cost are valued at cost less accumulated amortisation.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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.

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Profit and Loss Account as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Profit and Loss Account.

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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.

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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	14,396	14,206
(Profit) on disposal of tangible assets	(15,220)	-
	<u> </u>	<u> </u>

4. Other Gains and Losses	2025	2024
	€	€

Fair value gains and losses are as follows:

Investment property	(14,438)	-
	<u> </u>	<u> </u>

5. Interest payable and similar expenses	2025	2024
	€	€
Interest	26,070	30,654
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 17, (2024 - 18).

	2025	2024
	Number	Number
Director	2	2
Employees	15	16
	<u> </u>	<u> </u>
	17	18
	<u> </u>	<u> </u>

7. Intangible assets

	Website Cost	Total
	€	€
Cost		
At 1 May 2024	2,500	2,500
	<u> </u>	<u> </u>
At 30 April 2025	2,500	2,500
	<u> </u>	<u> </u>
Provision for diminution in value		
At 30 April 2025	2,500	2,500
	<u> </u>	<u> </u>
Net book value		
At 30 April 2025	-	-
	<u> </u>	<u> </u>

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation			
At 1 May 2024	78,099	66,949	145,048
Additions	-	42,900	42,900
Disposals	-	(41,950)	(41,950)
At 30 April 2025	<u>78,099</u>	<u>67,899</u>	<u>145,998</u>
Depreciation			
At 1 May 2024	76,348	39,640	115,988
Charge for the financial year	816	13,580	14,396
On disposals	-	(25,170)	(25,170)
At 30 April 2025	<u>77,164</u>	<u>28,050</u>	<u>105,214</u>
Net book value			
At 30 April 2025	<u><u>935</u></u>	<u><u>39,849</u></u>	<u><u>40,784</u></u>
At 30 April 2024	<u><u>1,751</u></u>	<u><u>27,309</u></u>	<u><u>29,060</u></u>

8.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u><u>34,320</u></u>	<u><u>8,580</u></u>	<u><u>16,780</u></u>	<u><u>8,390</u></u>

9. Investment Properties

	Investment properties €
Valuation	
At 1 May 2024	416,837
Disposals	(252,399)
Revaluation	(14,438)
At 30 April 2025	<u>150,000</u>
Net book value	
At 30 April 2025	<u><u>150,000</u></u>
At 30 April 2024	<u><u>416,837</u></u>

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

10. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 30 April 2025	25,000	25,000
Net book value		
At 30 April 2025	25,000	25,000
At 30 April 2024	25,000	25,000

11. Stocks

	2025 €	2024 €
Work in progress	4,101	2,572

The replacement cost of stock did not differ significantly from the figures shown.

12. Debtors

	2025 €	2024 €
Trade debtors	134,864	143,676
Amounts owed by group undertakings	343,071	319,921
Other debtors	1,507	-
Deferred tax asset	4,765	-
Directors' current accounts (Note 17)	6,025	-
Prepayments	7,589	7,591
	497,821	471,188

13. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to credit institutions	127,390	109,284
Net obligations under finance leases and hire purchase contracts	4,074	6,436
Trade creditors	93,772	97,291
Taxation	49,798	46,408
Directors' current accounts (Note 17)	3,303	6,248
Other creditors	9,033	10,670
Accruals	7,587	6,641
Deferred Income	53,264	47,663
	348,221	330,641

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

14. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	319,345	376,349
Finance leases and hire purchase contracts	23,351	14,162
	<u>342,696</u>	<u>390,511</u>
Loans		
Repayable in one year or less, or on demand	127,390	109,284
Repayable between one and two years	70,272	63,500
Repayable between two and five years	140,545	190,500
Repayable in five years or more	108,528	122,349
	<u>446,735</u>	<u>485,633</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	4,074	6,436
Repayable after five years	23,351	14,162
	<u>27,425</u>	<u>20,598</u>
15. Profit and loss account	2025	2024
	€	€
At 1 May 2024	230,988	172,060
(Loss)/profit for the financial year	(10,080)	58,928
	<u>220,908</u>	<u>230,988</u>
16. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 April 2025.		
17. Directors' remuneration and transactions	2025	2024
	€	€
Directors' remuneration		
Remuneration	106,833	124,104
Pension contributions	1,375	10,859
	<u>108,208</u>	<u>134,963</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Jonathan Donnelly	3,303	3,883
Ruth Donnelly	-	2,365
	<u>3,303</u>	<u>6,248</u>

Alpha Computer Clean Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Net balances due (to) the directors:

	2025	2024
	€	€
Jonathan Donnelly	(3,303)	(3,883)
Ruth Donnelly	6,025	(2,365)
	<u>2,722</u>	<u>(6,248)</u>

18. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

19. Parent company

The company regards Isla Technology Holdings Limited as its parent company.

20. Controlling interest

Ruth Donnelly and Jonathan Donnelly are the ultimate controlling parties of the company.

21. Post-Balance Sheet Events

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

22. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 January 2026.