

Company Number: 207650

NT Software Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

NT Software Limited
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NT Software Limited
STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	2,969	2,308
		<hr/>	<hr/>
Current Assets			
Debtors	7	13,359	13,359
Cash at bank and in hand		12,672	27,380
		<hr/>	<hr/>
		26,031	40,739
		<hr/>	<hr/>
Creditors: amounts falling due within one year	8	(32,696)	(44,567)
		<hr/>	<hr/>
Net Current Liabilities		(6,665)	(3,828)
		<hr/>	<hr/>
Total Assets less Current Liabilities		(3,696)	(1,520)
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		4	4
Retained earnings	9	(3,700)	(1,524)
		<hr/>	<hr/>
Shareholders' Deficit		(3,696)	(1,520)
		<hr/> <hr/>	<hr/> <hr/>

We as Directors of NT Software 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 micro companies' regime.

Approved by the board on 17 February 2026 and signed on its behalf by:

Frank Spillane
Director

Rosaleen Spillane
Director

NT Software Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

NT Software Limited is a company limited by shares incorporated in Ireland. The company's registered office is situated at Laught, Lisnagry, Co. Limerick which is also its principal place of business. The reporting currency is the Euro. The company's principal activities are the provision of computer software services to the high technology fire safety sector.

The company's CRO Number is 207650.

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 March 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

The following criteria must be met before revenue is recognised:

- Rendering of a service
- Revenue from a contract to provide services is recognised in the period in which the services are provided.
- The amount of the revenue can be measured reliably.
- It is probable that the Company will receive the consideration due under the contract.
- The stage of completion of each contract can be measured reliably.

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	-	15% Straight line
Computer Equipment	-	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.

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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

NT Software Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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.

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 Statement of Financial Position date.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging:		
Depreciation of tangible assets	941	981
Loss/(profit) on disposal of tangible assets	211	-
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	243	225
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Directors	2	2
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
Cost			
At 1 April 2024	10,189	16,519	26,708
Additions	568	1,245	1,813
Disposals	(2,859)	-	(2,859)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	7,898	17,764	25,662
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2024	8,879	15,521	24,400
Charge for the financial year	339	602	941
On disposals	(2,648)	-	(2,648)
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	6,570	16,123	22,693
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 March 2025	1,328	1,641	2,969
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,310	998	2,308
	<u> </u>	<u> </u>	<u> </u>

NT Software Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Debtors	2025	2024
	€	€
Trade debtors	8,559	13,359
Prepayments	4,800	-
	<u>13,359</u>	<u>13,359</u>
	<u><u>13,359</u></u>	<u><u>13,359</u></u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	25,792	38,746
Directors' current accounts	3,854	4,411
Accruals	3,050	1,410
	<u>32,696</u>	<u>44,567</u>
	<u><u>32,696</u></u>	<u><u>44,567</u></u>
9. Income Statement		
	2025	2024
	€	€
At 1 April 2024	(1,524)	1,440
Loss for the financial year	(2,176)	(2,964)
	<u>(3,700)</u>	<u>(1,524)</u>
	<u><u>(3,700)</u></u>	<u><u>(1,524)</u></u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.