

**EMM Security Services Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial period ended 31 December 2025**

**EMM Security Services Ltd**  
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**EMM Security Services Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2025

	Dec 25	Jun 24
	€	€
Fixed Assets	<b>36,328</b>	1,843
Current assets	<b>37,604</b>	40,765
Prepayments and accrued income	<b>8,350</b>	833
Creditors: amounts falling due within one year	<b>(17,718)</b>	(12,590)
<b>Net Current Assets</b>	<b>28,236</b>	29,008
<b>Total Assets less Current Liabilities</b>	<b>64,564</b>	30,851
Creditors: amounts falling due after more than one year	<b>(24,917)</b>	-
Accruals and deferred income	<b>(4,911)</b>	(3,309)
<b>Net Assets</b>	<b>34,736</b>	27,542
<b>Capital and Reserves</b>	<b>34,736</b>	27,542

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of EMM Security Services 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 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) I 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 period 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 (as a micro company). 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 Director and authorised for issue on 13 March 2026 :**

**Emmet Lynch**  
**Director**

# EMM Security Services Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2025

### 1. General Information

EMM Security Services Ltd is a company limited by shares incorporated in Ireland.

### 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.

#### 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 period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Turnover

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

#### Going Concern

The accounts are prepared on the going concern basis which assumes that the company will continue in existence for the foreseeable future with no intention to liquidate or significantly curtail its activities in the next 12 month period. It is the view of the directors that it is appropriate to prepare accounts on a going concern basis. Should this not be the case adjustments may need to be made to reclassify fixed assets and long term liabilities to current assets and liabilities, to reduce the carrying value of assets and liabilities in the balance sheet to their recoverable amount and to provide for any additional liabilities and costs which may arise on liquidation.

#### 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:

Plant and machinery	- 15% Straight line
Equipment	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line
Computer Equipment	- 33% 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.

#### 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 Statement of Financial Position 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 Income Statement.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. 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.

#### 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.

**EMM Security Services Ltd**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period ended 31 December 2025

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax has not been provided for due to non-materiality.

**Foreign currencies**

The accounts are expressed in Euro (€).

**Ordinary share capital**

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

<b>3. Appropriation of Income Statement</b>	<b>Dec 25</b>	<b>Jun 24</b>
	<b>€</b>	<b>€</b>
Profit brought forward	<b>27,540</b>	20,381
Profit for the financial period	<b>7,194</b>	7,159
<b>Profit carried forward</b>	<b><u>34,734</u></b>	<u>27,540</u>

**4. Post-Balance Sheet Events**

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

**5. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 13 March 2026.