

**Company registration number: 488766**

**Pin Point Alerts Limited**  
(Audit Exempt Company)\*

**Unaudited abridged financial statements**  
**for the financial year ended 31 December 2025**

\*Pin Point Alerts Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

# Pin Point Alerts Limited

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## **Pin Point Alerts 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 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 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.

**Pin Point Alerts Limited**

**Accountants' Report to the board of directors  
on the Unaudited financial statements of Pin Point Alerts Limited**

We have compiled the financial statements which comprise the , balance sheet and related notes of Pin Point Alerts Limited for the financial year ended 31 December 2025.

**Respective responsibilities of directors and accountants**

As described on page 1 the company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of Pin Point Alerts Limited from the accounting records, information and explanations supplied to us by the directors.

**Scope of work**

We compiled the financial statements in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

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Dungarvan  
Waterford

20 February 2025

**Pin Point Alerts Limited**

**Balance sheet  
As at 31 December 2025**

	<b>Note</b>	<b>2025</b>		<b>2024</b>	
		€	€	€	€
<b>Fixed assets</b>					
Intangible assets	<b>5</b>	-		-	
Tangible assets	<b>6</b>	16,511		17,938	
			16,511		17,938
<b>Current assets</b>					
Stocks	<b>7</b>	27,675		37,800	
Debtors	<b>8</b>	31,488		27,429	
Cash at bank and in hand		344,676		319,966	
		403,839		385,195	
<b>Creditors: amounts falling due within one year</b>					
	<b>9</b>	(114,259)		(117,790)	
<b>Net current assets</b>			289,580		267,405
<b>Total assets less current liabilities</b>			306,091		285,343
<b>Net assets</b>			306,091		285,343
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			305,991		285,243
<b>Shareholders funds</b>			306,091		285,343

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The company qualifies for the small companies regime on the grounds that section 280C of the Companies Act 2014 is complied with.

**The notes on pages 5 to 9 form part of these abridged financial statements.**

**Pin Point Alerts Limited**

**Balance sheet (continued)  
As at 31 December 2025**

We, as directors of Pin Point Alerts Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- the shareholders 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 20 February 2025 and signed on behalf of the board by:

Brendan Cunningham  
Director

Michelle Lawless  
Director

**The notes on pages 5 to 9 form part of these abridged financial statements.**

## Pin Point Alerts Limited

### Notes to the abridged financial statements Financial year ended 31 December 2025

#### 1. Accounting policies and measurement bases

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. 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.

Current tax is recognised on taxable profit for the current and past periods. Current 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.

##### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

## Pin Point Alerts Limited

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

#### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

## Pin Point Alerts Limited

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

#### 2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 3 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	<b>2025</b>	2024
	€	€
Wages and salaries	166,682	169,549
Social insurance costs	2,285	-
Other retirement benefit costs	55,000	260,000
	<u>223,967</u>	<u>429,549</u>

#### 3. Directors remuneration

The directors aggregate remuneration was as follows:

	<b>2025</b>	2024
	€	€
Emoluments in respect of qualifying services	146,266	169,549
Pension contributions to defined contribution plans in respect of qualifying services	55,000	260,000
	<u>201,266</u>	<u>429,549</u>

#### 4. Appropriations of profit and loss account

	<b>2025</b>	2024
	€	€
At the start of the financial year	285,243	342,839
Profit/(loss) for the financial year	20,748	(57,596)
<b>At the end of the financial year</b>	<u>305,991</u>	<u>285,243</u>

Pin Point Alerts Limited

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

5. Intangible assets

	Development costs	Total
	€	€
<b>Cost</b>		
At 1 January 2025 and 31 December 2025	5,000	5,000
<b>Amortisation</b>		
At 1 January 2025 and 31 December 2025	5,000	5,000
<b>Carrying amount</b>		
At 31 December 2025	-	-
At 31 December 2024	-	-

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 January 2025	23,449	54,191	77,640
Additions	2,161	-	2,161
<b>Depreciation</b>			
At 1 January 2025	16,350	43,352	59,702
Charge for the financial year	1,420	2,168	3,588
<b>At 31 December 2025</b>	17,770	45,520	63,290
<b>Carrying amount</b>			
At 31 December 2025	7,840	8,671	16,511
At 31 December 2024	7,099	10,839	17,938

7. Stocks

	2025	2024
	€	€
Finished goods and goods for resale	27,675	37,800

8. Debtors

	2025	2024
	€	€
Trade debtors	31,488	27,429

**Pin Point Alerts Limited**

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

**9. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	<b>€</b>	€
Other creditors including tax and social insurance	111,708	114,990
Accruals	2,551	2,800
	<u>114,259</u>	<u>117,790</u>

**10. Directors transactions**

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	5,896	2,943
Advances made during the financial year	6,269	6,523
Amounts repaid during the financial year	(3,336)	(3,570)
At the end of the financial year	<u>8,829</u>	<u>5,896</u>

Disclosure for each director or other person is as follows:

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	5,896	2,943
Advances made during the financial year	6,269	6,523
Amounts repaid during the financial year	(3,336)	(3,570)
At the end of the financial year	<u>8,829</u>	<u>5,896</u>

**11. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 20 February 2025.