

**Company registration number: 200150**

**T-Com Security Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 May 2025**

# T-Com Security Limited

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**T-Com Security Limited**

**Directors and other information**

<b>Directors</b>	Dermot Dooley Brendan Dooley
<b>Secretary</b>	Dermot Dooley
<b>Company number</b>	200150
<b>Registered office</b>	28 Woodlawn Rise Santry Dublin 17 D17 FC85
<b>Accountants</b>	Leahy O'Riordan Chartered Accountants 1-2 Marino Mart Fairview Dublin 3 D03 T3P1
<b>Bankers</b>	AIB Bank 239 Swords Road Santry Dublin 9 D09 Y449

## T-Com Security 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



Dermot Dooley  
**Director**



B Doble  
Brendan Doble  
**Director**

Date: 23 February 2026

**T-Com Security Limited**

**Balance sheet  
As at 31 May 2025**

	<b>2025</b>	2024
	€	€
Fixed assets	16,061	-
Current assets	9,526	5,406
Creditors: amounts falling due within one year	(32,039)	(15,630)
<b>Net current liabilities</b>	<u>(22,513)</u>	<u>(10,224)</u>
<b>Total assets less current liabilities</b>	(6,452)	(10,224)
Accruals and deferred income	(2,548)	(2,548)
<b>Net liabilities</b>	<u>(9,000)</u>	<u>(12,772)</u>
<b>Capital and reserves</b>	<u>(9,000)</u>	<u>(12,772)</u>

The financial statements have been prepared in accordance with the Micro Companies Regime.

We, as directors of T-Com Security Limited state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, 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 that financial year, and 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 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro 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 23 February 2026 and signed on behalf of the board by:

  
.....  
**Dermot Dooley**  
Director

  
.....  
**Brendan Dooley**  
Director

## T-Com Security Limited

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

#### 1. General information

The financial statements comprising profit and loss account, balance sheet and the related notes constitute the individual financial statements of T-Com Security Limited for the financial year ended 31 May 2025.

T-Com Security Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in Ireland (CRO number 200150). The Registered Office is 28 Woodlawn Rise, Santry, Dublin 17, D17 FC85 which is also the principal place of business of the company.

#### Currency

The financial statements have been presented in the Euro currency (€) with rounding.

#### 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 Companies Act 2014 (the Act) and FRS 105 "The Financial Reporting Standard applicable to the Micro-entities regime" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a micro company for the period, as defined by section 280D of the Act, in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

#### Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services such as installation of alarms is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

#### Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

## T-Com Security Limited

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

#### **Depreciation**

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Fittings fixtures and equipment	- 15%	straight line
Motor vehicles	- 20%	straight line

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

#### **Impairments of assets, other than financial instruments**

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset, other than goodwill, no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. The value in use is the present value of the future cash flows expected to be derived from that asset. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

#### **Financial Instruments**

##### ***Ordinary Share Capital***

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

##### ***Cash and cash equivalents***

Cash consists of cash on hand and demand deposits.

##### ***Other financial assets and liabilities***

Other financial assets including trade debtors arising from goods and services to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

**T-Com Security Limited**

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

***Impairment of financial assets***

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

***Loans and borrowings***

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**3. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	(12,899)	(15,050)
Profit for the financial year	3,772	2,151
<b>At the end of the financial year</b>	<u>(9,127)</u>	<u>(12,899)</u>

**4. Directors transactions**

***Loans from directors***

As permitted by the Companies Act 2014, the following loan was made by Dermot Dooley. It is interest free, unsecured and repayable on demand. It is included in 'Creditors: amounts falling due within one year'.

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	(5,173)	(4,560)
Advances made during the financial year	(46,895)	(3,293)
Amounts repaid during the financial year	48,780	2,680
<b>At the end of the financial year</b>	<u>(3,288)</u>	<u>(5,173)</u>

**5. Capital commitments**

There were no material capital commitments at the year ended 31 May 2025.

**T-Com Security Limited**

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

**6. Contingent liabilities**

There were no material contingent liabilities at the year ended 31 May 2025.

**7. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 23 February 2026.