
TURBET ALARMS LIMITED

ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

REGISTERED NUMBER: 95877

KCA

CHARTERED ACCOUNTANTS
& STATUTORY AUDITORS

TURBET ALARMS LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

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TURBET ALARMS LIMITED

DIRECTORS AND OTHER INFORMATION

DIRECTORS:

Angela McGauran
Fintan McGauran
Mary McGauran

SECRETARY:

Angela McGauran

AUDITORS:

KCA
Chartered Accountants
18A Redleaf Business Park
Turvey Avenue
Donabate
Co. Dublin

BANKERS:

Bank of Ireland
Fairview
Dublin 3

REGISTERED OFFICE:

138 St. Lawrences Road
Clontarf
Dublin 3

TURBET ALARMS 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 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* (FRS 102), applying Section 1A of that Standard, issued in the United Kingdom by the Financial Reporting Council ("relevant financial reporting framework"). 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 estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and the note the effect and the reason for any material departure from those standards; and
- prepare the financial statements on a 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 and financial position of the company to be determined with reasonable accuracy, enable them ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. 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.

The directors are responsible for the maintenance of the financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE MEMBERS OF TURBET ALARMS LIMITED PURSUANT TO SECTION 356 COMPANIES ACT 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of Turbet Alarms Limited, and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Basis of opinion

We have examined:

1. The abridged financial statements for the year ended 30 June 2025 on pages 8 to 12 which the directors of Turbet Alarms Limited propose to annex to the annual return of the company.

and

2. The financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's members, as a body in accordance with section 356 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act, 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body, for our work, for this report, or for the opinion we have formed.

Other Information

On 24 March 2026, we reported as auditors of Turbet Alarms Limited, to the members on the company's financial statements for the year ended 30 June 2025, to be laid before its Annual General Meeting, and our report was as follows;

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TURBET ALARMS LIMITED

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Turbet Alarms Limited ("the company") for the year ended 30 June 2025, which comprise the Profit and Loss Account, Balance Sheet and the notes to the financial statements including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102, *the Financial Reporting Standard applicable in the UK and the Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2025, and of its profit for the year then ended; and
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standards for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IASI), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties in relation to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT - continued

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditors Report thereon. Our opinion of the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance or conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of our audit, we report that:

- . in our opinion, the information given in the Directors Report is consistent with the financial statements; and
- . the Directors Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purpose of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any sections 305 to 312 of the Act, which relate to disclosures of directors remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT - continued

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the directors' responsibilities statement on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurances about whether the Company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA's (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of user taken on the basis of these financial statements.

A further description of our responsibilities for the audit of financial statements is located on the IAASA's website at http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditors report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed."



FRANCIS KEANE

for and on behalf of

KCA

CHARTERED ACCOUNTANTS

STATUTORY AUDITORS

24 March 2026

18A Redleaf Business Park

Turvey Avenue

Donabate

Co. Dublin

TURBET ALARMS LIMITED

BALANCE SHEET AS AT 30 JUNE 2025

| | Note | 2025 € | 2024 € |
|---|------|-----------------------|----------------------|
| FIXED ASSETS | | | |
| Tangible fixed assets | 4 | <u>952</u> | <u>952</u> |
| CURRENT ASSETS | | | |
| Stocks | 5 | 840 | 963 |
| Debtors | 6 | 489 | 465 |
| Cash at bank | | <u>117,732</u> | <u>101,041</u> |
| | | 119,061 | 102,469 |
| CREDITORS (<i>amounts falling due within one year</i>) | 7 | <u>(6,269)</u> | <u>(14,483)</u> |
| NET CURRENT ASSETS | | <u>112,792</u> | <u>87,986</u> |
| NET ASSETS | | <u><u>113,744</u></u> | <u><u>88,938</u></u> |
| CALLED UP SHARE CAPITAL | 8 | 650 | 650 |
| PROFIT AND LOSS ACCOUNT | 11 | 113,094 | 88,288 |
| SHAREHOLDERS EQUITY | | <u><u>113,744</u></u> | <u><u>88,938</u></u> |

These financial statements have been prepared in accordance with the Small Companies Regime.

In preparing these abridged financial statements the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is entitled to the benefit of that exemption as a small company. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the Board of Directors and signed on its behalf by:

Angela McGauran
Director

Fintan McGauran
Director

24 March 2026

TURBET ALARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

1. GENERAL INFORMATION

The financial statements comprising the Profit and Loss Account, Balance Sheet and the related notes constitute the individual financial statements of Turbet Alarms Limited for the financial year ended 30 June 2025.

Turbet Alarms Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, CRO number 95877. The registered office is 138 St. Lawrences Road, Clontarf, Dublin 3., which is also the principal place of business. The nature of the company's operations and its principal activities are set out in the Directors Report.

STATEMENT OF COMPLIANCE

The financial statements have been prepared in compliance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102") and Companies Act 2014.

CURRENCY

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) *Basis of preparation*

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland[1] issued by the Financial Reporting Council. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

TURBET ALARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

b) *Turnover*

Turnover represents net sales to customers and excludes VAT. Turnover is recognised upon delivery to customer.

3. DIRECTORS EMOLUMENTS

None of the Directors received any emoluments from the company in the financial year or the preceding year.

4. TANGIBLE FIXED ASSETS

| | Motor Vehicles | Total |
|-----------------------|---------------------------|---------------|
| | € | € |
| Cost | | |
| At 1 July 2024 | 20,952 | 20,952 |
| At 30 June 2025 | <u>20,952</u> | <u>20,952</u> |
| Depreciation | | |
| At 1 July 2024 | 20,000 | 20,000 |
| At 30 June 2025 | <u>20,000</u> | <u>20,000</u> |
| Net Book Value | | |
| At 30 June 2025 | <u>952</u> | <u>952</u> |
| At 30 June 2024 | <u>952</u> | <u>952</u> |

TURBET ALARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

| | | |
|---|---------------------|----------------------|
| 5. STOCKS | 2025 | 2024 |
| | € | € |
| Work in progress | 440 | 463 |
| Materials | 400 | 500 |
| | <u>840</u> | <u>963</u> |
| | <u><u>840</u></u> | <u><u>963</u></u> |
| 6. DEBTORS | 2025 | 2024 |
| | € | € |
| Prepayments | 485 | - |
| VAT Recoverable | 4 | 465 |
| | <u>489</u> | <u>465</u> |
| | <u><u>489</u></u> | <u><u>465</u></u> |
| 7. CREDITORS | 2025 | 2024 |
| | € | € |
| <i>Amounts falling due within one year</i> | | |
| Trade creditors | 2,726 | 11,376 |
| Corporation tax | 3,543 | 3,107 |
| | <u>6,269</u> | <u>14,483</u> |
| | <u><u>6,269</u></u> | <u><u>14,483</u></u> |
| 8. SHARE CAPITAL | 2025 | 2024 |
| | € | € |
| <i>Authorised Share Capital</i> | | |
| 1,000 Ordinary shares of €1.30 each | 1,300 | 1,300 |
| | <u>1,300</u> | <u>1,300</u> |
| | <u><u>1,300</u></u> | <u><u>1,300</u></u> |
| <i>Allotted, called up and fully paid</i> | | |
| 500 Ordinary shares of €1.30 each | 650 | 650 |
| | <u>650</u> | <u>650</u> |
| | <u><u>650</u></u> | <u><u>650</u></u> |
| <i>Presented as follows</i> | | |
| Called up share capital presented as equity | 650 | 650 |
| | <u>650</u> | <u>650</u> |
| | <u><u>650</u></u> | <u><u>650</u></u> |

TURBET ALARMS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

9. RELATED PARTY TRANSACTIONS AND CONTROLLING PARTY

Ultimate controlling party

The company is controlled by Fintan McGauran who holds 80% (2024 - 80%) of the Issued Share Capital.

Key management personnel compensation

None of the Directors received any emoluments from the company in the financial year or the preceding year.

Other related party transactions

There were no related party transactions during the year or the preceding year.

10. OTHER SERVICES PROVIDED BY AUDITORS

In common with many other businesses of our size and nature we use our auditors to provide tax advice, prepare and submit returns to the tax authorities and assist with the preparation of financial statements.

| 11. APPROPRIATION OF PROFIT AND LOSS ACCOUNT | 2025 | 2024 |
|---|----------------|---------------|
| | € | € |
| Profit brought forward at the beginning of the year | 88,288 | 44,646 |
| Profit for the financial year | 24,806 | 43,642 |
| Profit carried forward at the end the year | <u>113,094</u> | <u>88,288</u> |