

Company registration number: 722158

JK Security Ltd

Unaudited abridged financial statements

31 December 2025

JK Security Ltd

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JK Security Ltd

Directors and other information

Directors	Mr John Kirwan
Secretary	Gillian Lennox
Company number	722158
Registered office	Taylor's Cross Banagher Offaly
Business address	Taylor's Cross Banagher Offaly
Accountant	Walsh Kealey & Company O'Moore Street Tullamore Offaly

JK Security Ltd

**Directors report
Year ended 31 December 2025**

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2025.

Directors

The directors who served the company during the year were as follows:

Mr John Kirwan

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 17 February 2026 and signed on behalf of the board by:

Mr John Kirwan
Director

JK Security Ltd

**Abridged statement of financial position
31 December 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors		100		100	
		100		100	
Net current assets			100		100
Total assets less current liabilities			100		100
Net assets			100		100
Capital and reserves					
Called up share capital			100		100
Shareholders funds			100		100

We, as directors of JK Security Ltd state that:

Directors responsibilities:

- the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 or 359, as appropriate , is complied with
- no notice under subsection (1) of section 334, has, in accordance with subsection (2) of that section, been served on the company, and
- the directors acknowledge the obligations of the company, under this act, to _
 - (i) keep adequate accounting records and perpare statutory 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 year, and
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefits of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

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 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 6 to 7 form part of these financial statements.

JK Security Ltd

Abridged statement of financial position (continued)
31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 17 February 2026, and are signed on behalf of the board by:

Mr John Kirwan
Director

Company registration number: 722158

The notes on pages 6 to 7 form part of these financial statements.

JK Security Ltd

Statement of changes in equity
Year ended 31 December 2025

	Called up share capital €	Total €
At 1 January 2024	100	100
Profit for the year		-
Total comprehensive income for the year	-	-
At 31 December 2024 and 1 January 2025	100	100
Profit for the year		-
Total comprehensive income for the year	-	-
At 31 December 2025	100	100

JK Security Ltd

Notes to the financial statements Year ended 31 December 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is JK Security Ltd, Taylors Cross, Banagher, Offaly.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

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 sterling, which is the functional currency of the entity.

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.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

JK Security Ltd

Notes to the financial statements (continued) Year ended 31 December 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.