

Company registration number: 370577

**Central Surveillance Ltd.
Trading as Central Surveillance Ltd.**

**Abridged statutory financial statements
for the financial year ended 30 April 2025**

Central Surveillance Ltd.

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Central Surveillance Ltd.

Directors and other information

Directors	Bradley Turner Caroline Turner
Secretary	Bradley Turner
Company number	370577
Registered office	Central Surveillance Ltd. Long Road Vicarstown Co Laois
Business address	Long Road Vicarstown Co Laois
Accountants	Michael J McCormack & Co Accountants Limited Certified Public Accountants Congress House Portarlinton Co Laois
Bankers	A.I.B. Portlaoise Co Laois

Central Surveillance Ltd.

**Accountants' Report to the board of directors
on the Unaudited statutory financial statements of Central Surveillance Ltd.**

We have compiled the statutory financial statements set out on pages 3 to 8 of Central Surveillance Ltd. for the financial year ended 30/04/25.

We have compiled the statutory financial statements which comprise the balance sheet and related notes of Central Surveillance Ltd. for the financial year ended 30/04/25.

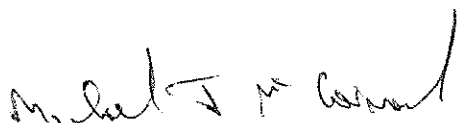
Respective responsibilities of directors and accountants

The company's directors are responsible for the statutory financial statements. It is our responsibility to compile the financial statements of Central Surveillance Ltd. from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the statutory financial statements in accordance with the guidance contained in Compilation Engagements - Technical Statement and the 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 applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with Financial reporting Standard 105 (FRS 105), the Financial reporting Standard applicable in the Republic of Ireland, and Irish Statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, 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 statutory financial statements.



Michael J McCormack & Co Accountants Limited
Chartered Accountants
Congress House
Portarlinton
Co Laois

14 January 2026

Central Surveillance Ltd.

**Balance sheet
As at 30/04/25**

	2025		2024	
	€	€	€	€
Called up share capital not paid		2		2
Fixed assets		36,662		24,479
Current assets	35,873		25,014	
Prepayments and accrued income	1,953		3,125	
		37,826		28,139
Creditors: amounts falling due within one year		(29,067)		(22,097)
Net current assets		8,759		6,042
Total assets less current liabilities		45,423		30,523
Creditors: amounts falling due after more than one year		(17,481)		-
Accruals and deferred income		(3,014)		(3,196)
Net assets		24,928		27,327
Capital and reserves		24,928		27,327

We, as directors of Central Surveillance Ltd. state that:

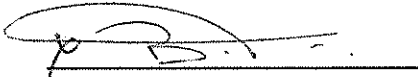
- (a) the company is availing itself of the exemption (and the exemption shall be expressed to be " the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014")
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- (c) 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);
- (d) the company qualifies for the micro companies regime on the grounds that section 280D of the companies act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

Central Surveillance Ltd.

**Balance sheet (continued)
As at 30/04/25**

- (e) the directors acknowledge the company's obligations under this Act, to (i) keep adequate accounting records and prepare statutory financial statements which as the company qualifies for the micro company regime and complies with the minimum requirements of the Act in relation to its statutory financial statements is presumed, until the contrary is proved, to 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 (ii) to otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company; and
- (f) 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 statutory financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

On behalf of the board



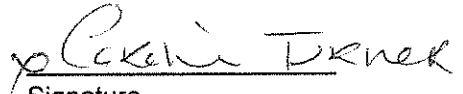
Signature

Bradley Turner

Director

14/01/26

Company registration number: 370577



Signature

Caroline Turner

Director

14/01/26

Central Surveillance Ltd.

Notes to the abridged financial statements Financial year ended 30/04/25

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Central Surveillance Ltd., Long Road, Vicarstown, Co Laois.
The company's registration number is 370577.

2. Statement of compliance

These statutory financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies

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 Companies Regime issued by the Financial Reporting Council (FRS 105). The company qualifies as a micro company for the period, as defined by section 280D of the Companies Act 2014, in respect of the financial year and has applied the rules of the 'micro companies regime' in accordance with Section 280E of the Companies Act 2014 and FRS 105.

Currency

The statutory financial statements are prepared in Euro, which is the functional currency of the entity, and all amounts have been rounded to the nearest Euro.

Going concern

The directors are of the opinion that the company will continue to trade as a going concern for the foreseeable future.

Turnover

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither the continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, 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. Revenue from the rendering of services is recognised by reference to the stage of the completion of the transaction at the end of the reporting period when the outcome of the transaction can be estimated reliably. This is when all of the following conditions are satisfied: (a) the amount of revenue can be measured reliably; (b) it is probable that the economic benefits associated with the transaction will flow to the company; (c) the stage of completion of the transaction at the end of the reporting period can be measured reliably; and (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Tangible assets

All tangible fixed assets, including investment properties, are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchases 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 cost of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Central Surveillance Ltd.

Notes to the abridged financial statements (continued)
Financial year ended 30/04/25

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:

Fittings fixtures and equipment	- 12.5% straight line
Motor vehicles	- 12.5% straight line

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.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the past prior years. A reversal of an impairment loss is recognised immediately in profit and loss account.

Stocks

Stocks are valued at the lower of cost and net realisable value using the first in first out method. Full provision has been made for damaged, deteriorated, obsolescent or unusable materials. In the case of work in progress, cost is defined as the aggregate cost of raw materials, direct labour and attributable proportion of direct production overheads. Net realisable value comprises the actual or estimated selling price less costs to complete or to be incurred in marketing, selling or distribution.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) are impaired, an impairment loss is recognised.

Central Surveillance Ltd.

Notes to the abridged financial statements (continued)
Financial year ended 30/04/25

Financial instruments

Financial Assets

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 assets, including trade and other receivables, cash and bank balances, 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.

Such assets are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit & loss account.

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit & loss account.

Financial Liabilities

Basic financial liabilities, including trade and other payables are recognised at transaction price, unless the transaction constitutes a financing transaction, where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost using the effective interest rate method.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of cash or other consideration expected to be paid or received.

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

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets 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.

Any reversals of impairment are recognised in profit or loss immediately.

Central Surveillance Ltd.

Notes to the abridged financial statements (continued)
Financial year ended 30/04/25

Defined contribution plans

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due.

Post Balance Sheet Events

There are no post balance sheet events effecting the company.

4. Reserves & Dividends

	2025	2024
	€	€
At the start of the financial year	27,325	23,316
(Loss)/profit for the financial year	(2,399)	4,009
At the end of the financial year	<u>24,926</u>	<u>27,325</u>

5. Details of indebtedness

Creditors relating to more than one balance sheet item

The company has leasing which is included in the balance sheet as follows:

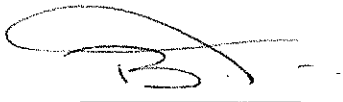
	2025	2024
Hire Purchase Agreement due within one year	7,208	-
Hire Purchase Agreement due after more than one year	17,481	-
	<u>24,689</u>	<u>-</u>

Company Name: Central Surveillance Ltd.
Year Ended: 30/04/2025
Company Number: 370577

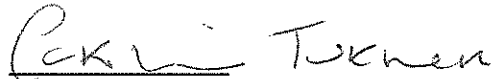
Overall Certification to Companies Registration Office

To Whom it May Concern,

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to the annual return, have been so annexed, and that they are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.



Signature
Bradley Turner
Secretary



Signature
Caroline Turner
Director

Date: 17/1/26

Date: 17/1/26