

Sentry Consulting Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Sentry Consulting Limited

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Sentry Consulting Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 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", applying Section 1A of that Standard, 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Kilcoyne & Co Accountants, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 30 June 2025."

Signed on behalf of the board

Padraic Cafferty
Director

Orla Cafferty
Director

24 November 2025

Sentry Consulting Limited

BALANCE SHEET

as at 30 June 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	<u>53,786</u>	<u>57,434</u>
Current Assets			
Debtors	7	135,566	155,742
Cash and cash equivalents		<u>96,932</u>	<u>55,957</u>
		<u>232,498</u>	<u>211,699</u>
Creditors: amounts falling due within one year	8	<u>(331,225)</u>	<u>(325,541)</u>
Net Current Liabilities		<u>(98,727)</u>	<u>(113,842)</u>
Total Assets less Current Liabilities		<u>(44,941)</u>	<u>(56,408)</u>
Creditors:			
amounts falling due after more than one year	9	<u>(56,898)</u>	<u>(59,377)</u>
Net Liabilities		<u>(101,839)</u>	<u>(115,785)</u>
Capital and Reserves			
Called up share capital presented as equity		127	127
Retained earnings		<u>(101,966)</u>	<u>(115,912)</u>
Equity attributable to owners of the company		<u>(101,839)</u>	<u>(115,785)</u>

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

We as Directors of Sentry Consulting Limited, state that -

(a) the company is availing itself of 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 359 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) 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 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 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 24 November 2025 and signed on its behalf by:

Padraic Cafferty
Director

Orla Cafferty
Director

Sentry Consulting Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	127	59,301	59,428
Loss for the financial year	-	(8,433)	(8,433)
Payment of dividends	-	(44,693)	(44,693)
Other movements in equity attributable to owners	-	(122,087)	(122,087)
At 30 June 2024	127	(115,912)	(115,785)
Profit for the financial year	-	13,946	13,946
At 30 June 2025	127	(101,966)	(101,839)

Sentry Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Sentry Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 289786. The registered office of the company is Unit 3C, North City Business Park, Finglas, Dublin 11 which is also the principal place of business of the company. The principal activity of the company is the operation of secure barcode scanning. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.50% Straight line
Fixtures, fittings and equipment	-	12.50% Straight line
Motor vehicles	-	20.00% Straight line
Computer equipment	-	33.33% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Sentry Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Dividends

Dividend distribution to equity shareholders are recognised as a liability in the company's financial statements in the period in which the dividends have been approved by the equity shareholders. These amounts are recognised in the statement of changes in equity.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	41,171	50,017
(Profit) on disposal of tangible assets	(1,652)	-
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	10,904	13,372
	<u> </u>	<u> </u>

Sentry Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

5. Employees

The average monthly number of employees, including directors, during the financial year was 52, (2024 - 49).

	2025 Number	2024 Number
Directors	3	3
Employees	49	46
	<u>52</u>	<u>49</u>

6. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Computer equipment	Total
	€	€	€	€	€
Cost					
At 1 July 2024	92,887	434,004	41,754	344,757	913,402
Additions	-	-	19,756	26,715	46,471
Disposals	-	-	(22,367)	-	(22,367)
At 30 June 2025	<u>92,887</u>	<u>434,004</u>	<u>39,143</u>	<u>371,472</u>	<u>937,506</u>
Depreciation					
At 1 July 2024	92,887	418,337	32,806	311,938	855,968
Charge for the financial year	-	4,249	3,951	32,971	41,171
On disposals	-	-	(13,419)	-	(13,419)
At 30 June 2025	<u>92,887</u>	<u>422,586</u>	<u>23,338</u>	<u>344,909</u>	<u>883,720</u>
Net book value					
At 30 June 2025	<u>-</u>	<u>11,418</u>	<u>15,805</u>	<u>26,563</u>	<u>53,786</u>
At 30 June 2024	<u>-</u>	<u>15,667</u>	<u>8,948</u>	<u>32,819</u>	<u>57,434</u>

Assets with book value of €48,776 (2024: €49,849) are held under finance leases and hire purchase agreements. Depreciation amounting to €38,593 (2024: €46,999) was charged on these assets during the year.

7. Debtors

	2025 €	2024 €
Trade debtors	93,034	94,395
Amounts owed by group undertakings	14,818	-
Taxation	324	1,371
Prepayments	27,390	30,477
Accrued income	-	29,499
	<u>135,566</u>	<u>155,742</u>

Sentry Consulting Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

8. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	9,375	9,375
Net obligations under finance leases and hire purchase contracts	30,439	40,864
Trade creditors	60,303	47,256
Taxation	149,445	167,662
Other creditors	16,766	19,309
Accruals	64,897	41,075
	<u>331,225</u>	<u>325,541</u>
9. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	21,398	28,891
Finance leases and hire purchase contracts	35,500	30,486
	<u>56,898</u>	<u>59,377</u>
Loans		
Repayable in one year or less, or on demand	9,375	9,375
Repayable between one and two years	9,375	9,374
Repayable between two and five years	12,023	19,517
	<u>30,773</u>	<u>38,266</u>
Net obligations under finance leases and hire purchase contracts		
Repayable within one year	31,880	41,450
Repayable between one and five years	35,500	30,486
	<u>67,380</u>	<u>71,936</u>
Finance charges and interest allocated to future accounting periods	(1,441)	(586)
	<u>65,939</u>	<u>71,350</u>
10. Income Statement	2025	2024
	€	€
At 1 July 2024	(115,912)	59,301
Profit/(loss) for the financial year	13,946	(8,433)
Payment of dividends	-	(44,693)
Other movements	-	(122,087)
At 30 June 2025	<u>(101,966)</u>	<u>(115,912)</u>
11. Capital commitments		

The company had no material capital commitments at the financial year-ended 30 June 2025.

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NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

12. Directors' remuneration	2025	2024
	€	€
Remuneration	103,716	114,215
Pension contributions	15,520	14,000
	<u>119,236</u>	<u>128,215</u>

13. Related party transactions

The company has availed of the exemption under FRS 102 Section 1A in relation to the disclosure of transactions with group undertakings.

14. Parent company

The company regards New Sentry Limited as its parent company. The Issued Ordinary Share Capital of New Sentry Limited is owned by Patricia Cafferty (26%), Orla Cafferty (48%), Siobhan Cafferty (13%) and Niall Cafferty (13%).

15. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

16. OPERATING LEASE

New Sentry Limited, the parent company of Sentry Consulting Limited, owns the property from which Sentry Consulting Limited operates. The lease charge payable to New Sentry Limited was €87,443 (2024: €18,496). The lease expires in April 2029.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 24 November 2025.