

SMS Facilities Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

SMS Facilities Limited

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SMS Facilities Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

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.

Signed on behalf of the board

Adrian Dillon
Director

Liam Harrington
Director

6 February 2026

SMS Facilities Limited
STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	6	5,472	-
Current Assets			
Debtors	7	384,615	99
Cash and cash equivalents		136,362	-
		520,977	99
Creditors: amounts falling due within one year	8	(384,687)	-
Net Current Assets		136,290	99
Total Assets less Current Liabilities		141,762	99
Capital and Reserves			
Called up share capital presented as equity	10	99	99
Retained earnings		141,663	-
Equity attributable to owners of the company		141,762	99

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 SMS Facilities 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 358 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 6 February 2026 and signed on its behalf by:

Adrian Dillon
Director

Liam Harrington
Director

SMS Facilities Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	99	-	99
At 31 July 2024	99	-	99
Profit for the financial year	-	141,663	141,663
At 31 July 2025	99	141,663	141,762

SMS Facilities Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

SMS Facilities Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 701291. The registered office of the company is RMI House, 2055 Castle Drive, Citywest, Dublin 24, D24 X2XT which is also the principal place of business of the company. The principal activity of the company is the provision of cleaning, property maintenance and pest control services.

Currency

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 31 July 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 comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	15% Straight line
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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.

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.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company operates a defined contribution pension scheme for its employees. No benefit pension schemes are in place.

SMS Facilities Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

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 Statement of Financial Position 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 Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of cleaning, property maintenance and pest control services.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	966	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 39, (2024 - 3).

	2025	2024
	Number	Number
Directors	3	3
Employees	36	-
	<u> </u>	<u> </u>
	39	3
	<u> </u>	<u> </u>

SMS Facilities Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 July 2025

6. Property, plant and equipment	Plant and machinery	Total
	€	€
Cost		
At 1 August 2024	-	-
Additions	6,438	6,438
	<hr/>	<hr/>
At 31 July 2025	6,438	6,438
	<hr/>	<hr/>
Depreciation		
At 1 August 2024	-	-
Charge for the financial year	966	966
	<hr/>	<hr/>
At 31 July 2025	966	966
	<hr/>	<hr/>
Net book value		
At 31 July 2025	5,472	5,472
	<hr/> <hr/>	<hr/> <hr/>
7. Debtors	2025	2024
	€	€
Trade debtors	377,103	-
Amounts owed by connected parties (Note 13)	99	99
Other debtors	1,450	-
Prepayments	5,963	-
	<hr/>	<hr/>
	384,615	99
	<hr/> <hr/>	<hr/> <hr/>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	160,717	-
Taxation	73,417	-
Other creditors	14,274	-
Accruals	136,279	-
	<hr/>	<hr/>
	384,687	-
	<hr/> <hr/>	<hr/> <hr/>
9. Taxation	2025	2024
	€	€
Creditors:		
VAT	10,304	-
Corporation tax	20,123	-
PAYE	42,990	-
	<hr/>	<hr/>
	73,417	-
	<hr/> <hr/>	<hr/> <hr/>

SMS Facilities Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

10. Share capital			2025 €	2024 €
Description	Number of shares	Value of units		
Authorised				
Ordinary shares	100,000	€1.00 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid				
Ordinary shares	99	€1.00 each	<u>99</u>	<u>99</u>

Churchboro Investments Limited owns 33% of SMS Facilities Limited. Adrian Dillon owns 100% of Churchboro Investments Limited.

Callara Investments Limited owns 33% of SMS Facilities Limited. Mark Shiels owns 100% of Callara Investments Limited.

Balheary Ventures Limited owns 33% of SMS Facilities Limited. Liam Harrington owns 100% of Balheary Ventures Limited

No director or the secretary had an interest in the share capital of the company at any time during the financial year.

11. Income Statement

	2025 €
At 1 August 2024	-
Profit for the financial year	<u>141,663</u>
At 31 July 2025	<u>141,663</u>

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

13. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
Churchboro Investments Limited	33	-	33	-
Callara Investments Limited	33	-	33	-
Balheary Ventures Limited	33	-	33	-
	<u>99</u>	<u>-</u>	<u>99</u>	

SMS Facilities Limited shares common interest with Secure Management Solutions Limited & Secure Management Solutions Mobile Limited as they share common directors.

SMS Facilities Limited is paying rent to connected party Secure Management Solutions Limited. The total rent expense incurred during the year end 31/07/2025 was €5,250 along with a deposit of €1,000. The balance owing to Secure Management Solutions Limited at 31/07/2025 in respect of this rent charge is €6,250.

The following balances are related to the other connected parties,

Secure Management Solutions Ltd debtor balance as at 31/07/2025 of €192,793

SMS Facilities Limited

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for the financial year ended 31 July 2025

Secure Management Solutions Ltd creditor balance at at 31/07/2025 of €112,532

Secure Management Solutions Mobile Ltd creditor balance as at 31/07/2025 of €34,988

14. Events After the End of the Reporting Period

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

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6 February 2026.