

**Company Registration Number: 779416**

**Emcom Limited**

**Abridged accounts**

**for the year ended 12 January 2026**

**John Lucey & Co.  
Accountants & Tax Advisors  
Coolbeggan House  
Curraghboy  
Youghal  
Co. Cork**

## **Emcom Limited**

### **Directors and other information**

<b>Directors</b>	Emmett Perry Anne Troy
<b>Secretary</b>	Emmett Perry
<b>Company number</b>	779416
<b>Registered office</b>	13 Radharc Na Mara Ballyvergan East Youghal Co. Cork
<b>Accountants</b>	John Lucey & Co. Coolbeggan House Curraghboy Youghal Co. Cork
<b>Business address</b>	13 Radharc Na Mara Ballyvergan East Youghal Co. Cork
<b>Bankers</b>	Bank of Ireland Main Street Middleton Co. Cork

# Emcom Limited

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**Emcom Limited**

**Statement of Directors' responsibilities and declaration on unaudited financial statements  
for the year ended 12 January 2026**

*The directors made the following statement in relation to the unaudited financial statements:*

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014 and all regulations to be construed as one with those Acts. They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

*Directors declaration on unaudited financial statements*

In relation to the financial statements as set out on pages 4 to 10:

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 John Lucey & Co., Accountants, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The directors confirm to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 12 January 2026

On behalf of the board

	)	
	)	
	)	
<b>Emmett Perry</b>	)	Directors
	)	
	)	
	)	
<b>Anne Troy</b>	)	

Date: 5th March 2026

## **Emcom Limited**

### **Statement of 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.

#### **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-Entries Regime" issued by the Financial Reporting Council.

#### **Cashflow statements**

The company meets the size criteria for a small company set by the Companies (Amendment) Act 1986 and therefore, in accordance with FRS1, it has not prepared a cashflow statement.

#### **Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

FF & Equipment	20% Straight Line
Motor Vehicles	20% Straight Line

The carrying value 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.

#### **Taxation**

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

**Emcom Limited**

**Abridged Balance Sheet  
as at 12 January 2026**

	Notes	2026 €	€
<b>Fixed Assets</b>			
Tangible assets	1		21,852
<b>Current Assets</b>			
Debtors	2	6,148	
Cash at bank and in hand		38,205	
		<u>44,353</u>	
<b>Creditors: amounts falling due within one year</b>	3	(23,095)	
<b>Net Current assets</b>			<u>21,258</u>
<b>Total Assets Less Current Liabilities</b>			<u>43,110</u>
<b>Capital and Reserves</b>			
Called up share capital	4		2
Profit and loss account			43,108
<b>Equity shareholders' funds</b>	6		<u>43,110</u>

We, as directors of Emcom Limited state that the company is availing itself of 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 the conditions specified in S.358 are satisfied. The shareholders of the company have not served a notice on the company under S.334(1) in accordance with S.334(2).

As set out on page 1, the directors acknowledge the obligation of the company under the Companies Act 2014, to keep proper books of account, 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 year and to otherwise comply with the provisions of the Companies Act 2014 and all Regulations to be construed as one with that Act so far as they are applicable to the company.

On 5 March 2026, we prepared the abridged accounts and the company is availing itself of the specified exemptions contained in Section 352 of the Companies Act 2014 on the ground that the company is entitled to the benefit of those exemptions as a small company and we confirm that the abridged accounts have been properly prepared in accordance with Section 353 of the Companies Act 2014.

**Certified to be a true copy.**

**Emmett Perry**  
Director

**Anne Troy**  
Director

## Emcom Limited

### Notes to the abridged accounts for the year ended 12 January 2026

1. Tangible fixed assets	FF and equipment €	Motor vehicles €	Total €
<b>Cost</b>			
Additions	2,815	24,500	27,315
At 12 January 2026	2,815	24,500	27,315
<b>Depreciation</b>			
Charge for the year	563	4,900	5,463
At 12 January 2026	563	4,900	5,463
<b>Net book value</b>			
At 12 January 2026	2,252	19,600	21,852
2. Debtors	<b>2026</b>		
	€		
Directors' accounts	3,862		
Prepayments	394		
Ret repayable	1,892		
	6,148		
	6,148		
3. Creditors: amounts falling due within one year	<b>2026</b>		
	€		
Bank loan	15,765		
Corporation Tax	6,417		
PAYE and social welfare	393		
VAT	520		
	23,095		
	23,095		

**Emcom Limited**

**Notes to the abridged accounts  
for the year ended 12 January 2026**

..... continued

<b>4. Share capital</b>	<b>2026</b>
	<b>€</b>
<b>Authorised equity</b>	
100,000 Ordinary shares of €1.00 each	100,000
	<u>          </u>
<b>Allotted, called up and fully paid share capital</b>	
2 Ordinary shares of €1.00 each	2
	<u>          </u>

**5. Reservation of Title**

Part of the amount owing to trade creditors is secured by the reservation of title to the goods supplied and their sale. The amount secured in this way depends upon the interpretation of individual contracts and cannot be quantified.

<b>6. Reconciliation of movements in shareholders' funds</b>	<b>2026</b>
	<b>€</b>
Surplus for the year	43,108
Net proceeds of equity share issue	2
	<u>          </u>
Closing shareholders' funds	43,110
	<u>          </u>

**7. Capital Commitments**

The company had no material capital commitments at the year ended 12 January 2026.

**8. Post balance sheet events**

There has been no significant events affecting the company since the year end.

**9. Approval of financial statements**

The financial statements were approved by the Board on 5 March 2026.