

**Company Number: 357606**

**JK Monitoring Services Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 April 2025**

# **JK Monitoring Services Limited**

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# JK Monitoring Services Limited

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>68,249</u>	<u>45,338</u>
<b>Current Assets</b>			
Debtors	7	30,440	102,839
Cash at bank and in hand		<u>108,591</u>	<u>3,807</u>
		<u>139,031</u>	<u>106,646</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>(124,679)</u>	<u>(100,755)</u>
<b>Net Current Assets</b>		<u>14,352</u>	<u>5,891</u>
<b>Total Assets less Current Liabilities</b>		<b>82,601</b>	<b>51,229</b>
<b>Creditors:</b>			
amounts falling due after more than one year	9	<u>(20,215)</u>	<u>(12,105)</u>
<b>Net Assets</b>		<u><u>62,386</u></u>	<u><u>39,124</u></u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		300	300
Retained earnings		<u>62,086</u>	<u>38,824</u>
<b>Shareholders' Funds</b>		<u><u>62,386</u></u>	<u><u>39,124</u></u>

# **JK Monitoring Services Limited**

## **BALANCE SHEET**

as at 30 April 2025

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.

I as Director of JK Monitoring Services 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) I 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 15 December 2025 and signed on its behalf by:**

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**Kevin M Byrne**  
**Director**

# JK Monitoring Services Limited

## RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
<b>At 1 May 2023</b>	300	46,653	46,953
Loss for the financial year	-	(7,829)	(7,829)
<b>At 30 April 2024</b>	300	38,824	39,124
Profit for the financial year	-	23,262	23,262
<b>At 30 April 2025</b>	<b>300</b>	<b>62,086</b>	<b>62,386</b>

# JK Monitoring Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. General Information

JK Monitoring Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 357606. The registered office of the company is 95 Saul Road, Crumlin, Dublin 12 which is also the principal place of business of the company. The company is engaged in the provision of monitoring services. 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 year ended 30 April 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 represents the invoiced amount of services provided, net of value added tax.

#### 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:

Motor vehicles	-	12.5% 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.

#### 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.

#### 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.

#### 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.

## JK Monitoring Services Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 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 for the managing director. The assets of the scheme are held separately from those of the company in an independently administered fund.

### 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.

### Ordinary share capital

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

<b>3. Operating profit/(loss)</b>	<b>2025</b>	2024
	€	€
<b>Operating profit/(loss) is stated after charging:</b>		
Depreciation of tangible assets	<b>9,750</b>	11,138
Loss on disposal of tangible assets	<b>838</b>	7,569
	<u>          </u>	<u>          </u>

<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>3,933</b>	1,365
	<u>          </u>	<u>          </u>

### 5. Employees

The average monthly number of employees, including director, during the financial year was 27, (2024 - 27).

	<b>2025</b>	2024
	Number	Number
Monitoring and administration	<b>27</b>	27
	<u>          </u>	<u>          </u>

### 6. Tangible assets

	<b>Motor vehicles</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 May 2024	60,451	60,451
Additions	77,999	77,999
Disposals	(60,451)	(60,451)
	<u>          </u>	<u>          </u>
At 30 April 2025	77,999	77,999
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 1 May 2024	15,113	15,113
Charge for the financial year	9,750	9,750
On disposals	(15,113)	(15,113)
	<u>          </u>	<u>          </u>
At 30 April 2025	9,750	9,750
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 30 April 2025	<b>68,249</b>	<b>68,249</b>
	<u>          </u>	<u>          </u>
At 30 April 2024	45,338	45,338
	<u>          </u>	<u>          </u>

# JK Monitoring Services Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 6.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
Motor vehicles	<u>68,249</u>	<u>9,750</u>	<u>45,338</u>	<u>11,138</u>
<b>7. Debtors</b>			<b>2025</b>	<b>2024</b>
			€	€
Trade debtors			19,609	93,609
Other debtors			10,831	4,420
Prepayments			-	4,810
			<u>30,440</u>	<u>102,839</u>
<b>8. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>			€	€
Amounts owed to credit institutions			-	22,217
Net obligations under finance leases and hire purchase contracts			10,482	9,749
Trade creditors			1,465	394
Taxation			52,357	28,663
Other creditors			20,862	28,261
Accruals			39,513	11,471
			<u>124,679</u>	<u>100,755</u>
<b>9. Creditors</b>			<b>2025</b>	<b>2024</b>
<b>Amounts falling due after more than one year</b>			€	€
Finance leases and hire purchase contracts			<u>20,215</u>	<u>12,105</u>
<b>Net obligations under finance leases and hire purchase contracts</b>				
Repayable within one year			10,482	9,749
Repayable between one and five years			20,215	12,105
			<u>30,697</u>	<u>21,854</u>
<b>10. Profit and loss account</b>			<b>2025</b>	<b>2024</b>
			€	€
At 1 May 2024			38,824	46,653
Profit/(loss) for the financial year			23,262	(7,829)
At 30 April 2025			<u>62,086</u>	<u>38,824</u>

**JK Monitoring Services Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 April 2025

<b>11. Director's remuneration</b>	<b>2025</b>	2024
	€	€
Remuneration	<b>117,923</b>	67,901
Pension contributions	<b>4,483</b>	4,231
	<u><b>122,406</b></u>	<u>72,132</u>

**12. Post-Balance Sheet Events**

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

**13. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 15 December 2025.