

Company registration number: 764967

**Len Electric & Security Ltd
Trading as LEN Electric & Security Limited**

**Unaudited abridged financial statements
for the financial year ended 31 May 2025**

Len Electric & Security Ltd

Contents

	Page
Director's responsibilities statement	2
Balance sheet	3 - 4
Notes to the abridged financial statements	5 - 9

Len Electric & Security Ltd

Directors and other information

Director	Mr Jimmy Lennon
Secretary	Mrs Eilis Lennon
Company number	764967
Registered office	LEN Electric & Security Limited Castleboro Demense Clonroche Enniscorthy Co. Wexford Y21 W9K4
Business address	Castleboro Demesne Clonroche Enniscorthy Co. Wexford Y21 W9K4
Accountant	Eddie Kelly & Co. No 2 Dair Ard Bohreen Hill Enniscorthy Co. Wexford Y21 YT57
Bankers	AIB Slaney Place Enniscorthy Co. Wexford

Len Electric & Security Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under the law, the director has 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless he is 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 director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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.

Len Electric & Security Ltd

**Balance sheet
As at 31 May 2025**

	Note	2025 €	€
Fixed assets			
Tangible assets	7	19,480	
		<hr/>	19,480
Current assets			
Stocks	8	8,000	
Debtors	9	11,146	
Cash at bank and in hand		5,631	
		<hr/>	
		24,777	
Creditors: amounts falling due within one year			
	11	(54,980)	
		<hr/>	
Net current liabilities			(30,203)
Total assets less current liabilities			<hr/>
			(10,723)
Creditors: amounts falling due after more than one year			
	12		(9,655)
			<hr/>
Net liabilities			<hr/> <hr/>
			(20,378)
Capital and reserves			
Called up share capital presented as equity	13		100
Profit and loss account			(20,478)
			<hr/>
Shareholder deficit			<hr/> <hr/>
			(20,378)

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

Len Electric & Security Ltd

**Balance sheet (continued)
As at 31 May 2025**

I, as director of Len Electric & Security Ltd 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholder 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);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the director of the company on 22 January 2026 and signed by:

Mr Jimmy Lennon
Director

Len Electric & Security Ltd

Notes to the abridged financial statements Financial year ended 31 May 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is LEN Electric & Security Limited, Castleboro Demense, Clonroche, Enniscorthy, Co. Wexford, Y21 W9K4.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements have been prepared in accordance with the Going Concern basis under FRS102 S1A and in accordance with the CA 2014.

Going concern

The director considers it appropriate to prepare the Financial Statements on a Going Concern basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; 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.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Len Electric & Security Ltd

Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

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:

Plant and machinery	- 12.5%	straight line
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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Len Electric & Security Ltd

Notes to the abridged financial statements (continued) Financial year ended 31 May 2025

Financial instruments

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 instruments 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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost 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.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 2.

The aggregate payroll costs incurred during the financial year were:

	2025
	€
Wages and salaries	40,147
Social insurance costs	1,896
	<hr/>
	42,043
	<hr/> <hr/>

Len Electric & Security Ltd

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

5. Directors remuneration

The director's aggregate remuneration was as follows:

	2025
	€
Emoluments in respect of qualifying services	21,975
	<u>21,975</u>

6. Appropriations of profit and loss account

	2025
	€
At the start of the financial year	-
Loss for the financial year	(20,478)
At the end of the financial year	<u>(20,478)</u>

7. Tangible assets

	Motor vehicles	Total
	€	€
Cost		
At 1 June 2024	-	-
Additions	24,350	24,350
	<u>24,350</u>	<u>24,350</u>
Depreciation		
At 1 June 2024	-	-
Charge for the financial year	4,870	4,870
At 31 May 2025	<u>4,870</u>	<u>4,870</u>
Carrying amount		
At 31 May 2025	<u>19,480</u>	<u>19,480</u>

8. Stocks

	2025
	€
Work in progress	8,000
	<u>8,000</u>

9. Debtors

	2025
	€
Other debtors	11,146
	<u>11,146</u>

Len Electric & Security Ltd

**Notes to the abridged financial statements (continued)
Financial year ended 31 May 2025**

10.	Cash and cash equivalents		2025
			€
	Cash at bank and in hand		5,631
			<u>5,631</u>
11.	Creditors: amounts falling due within one year		2025
			€
	Other creditors including tax and social insurance		35,752
	Accruals		19,228
			<u>54,980</u>
12.	Creditors: amounts falling due after more than one year		2025
			€
	Other creditors including tax and social insurance		9,655
			<u>9,655</u>
13.	Share capital		
	Issued, called up and fully paid		
		2025	
		Number	€
	Amounts presented in equity:		
	Ordinary Shares shares of € 1.00 each	100	100
		<u>100</u>	<u>100</u>
14.	Related party transactions		
	There are no Related Party Transactions.		
15.	Approval of financial statements		
	The board of directors approved these abridged financial statements for issue on 22 January 2026.		