

Sustainable Safety Ltd

Abridged Unaudited Financial Statements

for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025

Sustainable Safety Ltd

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Sustainable Safety Ltd

DIRECTOR AND OTHER INFORMATION

Director	Mr Martin Rossiter (Appointed 6 August 2024)
Company Secretary	Mr Kyle Kavanagh (Appointed 21 May 2025) Ms Pauline Bright (Appointed 6 August 2024, Resigned 21 May 2025)
Company Number	769234
Registered Office	Mangan Killanne Wexford Y21E9V9 Ireland
Business Address	Mangan Killanne Wexford Ireland
Accountants	Anthony Ryan Accountants Ltd Chartered Accountants Hempfield, Enniscorthy, Co.Wexford.

Sustainable Safety Ltd

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025

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 period. Under that 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 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 them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They 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.

Signed on behalf of the board

Mr Martin Rossiter
Director

31 October 2025

Sustainable Safety Ltd
CHARTERED ACCOUNTANTS REPORT
to the Director on the Compilation of the unaudited Abridged financial statements
of Sustainable Safety Ltd
for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025 as set out on pages 6 to 11 which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Sustainable Safety Ltd, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the period ended 30 June 2025 your duty to ensure that Sustainable Safety Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Sustainable Safety Ltd. You consider that Sustainable Safety Ltd is exempt from the statutory audit requirement for the financial period.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Sustainable Safety Ltd. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

Micheál Stafford FCCA
for and on behalf of
ANTHONY RYAN ACCOUNTANTS LTD
Chartered Accountants and Statutory Audit Firm
Hempfield,
Enniscorthy,
Co.Wexford.

31 October 2025

Sustainable Safety Ltd

BALANCE SHEET

as at 30 June 2025

	Notes	Jun 25 €
Fixed Assets		
Tangible assets		<u>10,623</u>
Current Assets		
Stocks	9	20,911
Debtors	10	1,480
Cash and cash equivalents		1,534
		<u>23,925</u>
Creditors: amounts falling due within one year	11	<u>(27,398)</u>
Net Current Liabilities		<u>(3,473)</u>
Total Assets less Current Liabilities		7,150
Creditors:		
amounts falling due after more than one year	12	(4,813)
Net Assets		<u><u>2,337</u></u>
Capital and Reserves		
Called up share capital presented as equity		100
Retained earnings	13	2,237
Equity attributable to owners of the company		<u><u>2,337</u></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.

I as Director of Sustainable Safety Ltd, 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 period and of its profit or loss for such a financial period 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 31 October 2025 and signed on its behalf by:

Mr Martin Rossiter
Director

Sustainable Safety Ltd
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Retained earnings	Total
	€	€
Profit for the financial period	2,237	2,237
At 30 June 2025	2,237	2,237

Sustainable Safety Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025

1. General Information

Sustainable Safety Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 769234. The registered office of the company is Mangan, Killanne, Wexford, Y21E9V9, Ireland. The principal activity of the company consists of the supply of safety equipment, training and consultancy. 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 period ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. These are the company's first set of financial statements prepared in accordance with FRS 102.

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 period, 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 stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments. Deposits received from customers in advance of completion of sales of goods or services at the end of the financial year are not recognised as income and are included in creditors.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Sustainable Safety Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 August 2024 (date of incorporation) to 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 period 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.

Ordinary share capital

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

3. Adoption of FRS 102

This is the first set of financial statements prepared by Sustainable Safety Ltd in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The company transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 January 2016.

4. Period of financial statements

The financial statements are for the 10 month 25 days period from 6 August 2024 (date of incorporation) to 30 June 2025.

5. Statement on previous periods

The company did not present financial statements for previous periods.

6. Operating profit

Operating profit is stated after charging:

Depreciation of tangible assets

Jun 25
€

1,714

The cost of stock recognised as an expense in cost of sales is €37,310.

Sustainable Safety Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025

7. Interest payable and similar expenses	Jun 25
	€
Interest	519
	<u>519</u>
8. Employees	
The average monthly number of employees, including director, during the financial period was 0, (Aug 24 - 0).	
9. Stocks	Jun 25
	€
Finished goods and goods for resale	20,911
	<u>20,911</u>
The replacement cost of stock did not differ significantly from the figures shown.	
10. Debtors	Jun 25
	€
Trade debtors	480
Other debtors	1,000
	<u>1,480</u>
	<u>1,480</u>
11. Creditors	Jun 25
Amounts falling due within one year	€
Net obligations under finance leases and hire purchase contracts	2,842
Taxation	7,115
Director's current account (Note 15)	9,394
Accruals	8,047
	<u>27,398</u>
	<u>27,398</u>
12. Creditors	Jun 25
Amounts falling due after more than one year	€
Finance leases and hire purchase contracts	4,813
	<u>4,813</u>
Net obligations under finance leases and hire purchase contracts	
Repayable within one year	2,842
Repayable between one and five years	4,813
	<u>7,655</u>
	<u>7,655</u>
13. Profit and loss account	
	Jun 25
	€
At 6 August 2024	-
Profit for the financial period	2,237
	<u>2,237</u>
At 30 June 2025	2,237
	<u>2,237</u>

Sustainable Safety Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial period from 6 August 2024 (date of incorporation) to 30 June 2025

14. Capital commitments

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

15. Director's transactions

The following amounts are repayable to the director:

Mr Martin Rossiter

Jun 25
€
9,394

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 31 October 2025.