

Company Number: 700284

Brett Site Safe Solutions Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Brett Site Safe Solutions Limited
CONTENTS

	Page
Balance Sheet	3
Notes to the Financial Statements	4 - 6

Brett Site Safe Solutions Limited

BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	37,338	38,953
Current Assets			
Debtors	7	15,335	10,700
Cash at bank and in hand		36,122	46,489
		51,457	57,189
Creditors: amounts falling due within one year	8	(19,854)	(16,108)
Net Current Assets		31,603	41,081
Total Assets less Current Liabilities		68,941	80,034
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings	9	68,741	79,834
Shareholders' Funds		68,941	80,034

I as Director of Brett Site Safe Solutions 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 micro companies' regime.

Approved by the board on 11 December 2025 and signed on its behalf by:

Liam Brett
Director

Brett Site Safe Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Brett Site Safe Solutions Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 700284. The registered office of the company is , 65 An Choill Rua, Paulstown, Kilkenny which is also the principal place of business of the company. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 October 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and 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:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	20% Straight line

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.

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.

Brett Site Safe Solutions Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Operating (loss)/profit	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Depreciation of tangible assets	8,074	7,867
Loss/(profit) on disposal of tangible assets	2,350	(2,159)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	-	673
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).

	2025	2024
	Number	Number
Administration	1	1
Directors	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
Cost			
At 1 November 2024	10,836	38,000	48,836
Additions	1,859	36,900	38,759
Disposals	-	(38,000)	(38,000)
	<u> </u>	<u> </u>	<u> </u>
At 31 October 2025	12,695	36,900	49,595
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 November 2024	4,183	5,700	9,883
Charge for the financial year	2,539	5,535	8,074
On disposals	-	(5,700)	(5,700)
	<u> </u>	<u> </u>	<u> </u>
At 31 October 2025	6,722	5,535	12,257
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 October 2025	5,973	31,365	37,338
	<u> </u>	<u> </u>	<u> </u>
At 31 October 2024	6,653	32,300	38,953
	<u> </u>	<u> </u>	<u> </u>

Brett Site Safe Solutions Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

7. Debtors	2025	2024
	€	€
Trade debtors	8,030	10,700
Taxation	5,615	-
Prepayments	1,690	-
	15,335	10,700
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Taxation	5,061	3,100
Director's current account	11,887	10,102
Accruals	2,906	2,906
	19,854	16,108
9. Profit and loss account	2025	2024
	€	€
At 1 November 2024	79,834	46,613
(Loss)/profit for the financial year	(11,093)	33,221
At 31 October 2025	68,741	79,834

10. Capital commitments

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

11. Post-Balance Sheet Events

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

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 11 December 2025.