

Company Number: 711279

Bridge Locums Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 October 2025

Bridge Locums Limited
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Bridge Locums Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 October 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 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 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 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 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Statement of Changes in Equity and the related notes:

The director approves these financial statements and confirms that he is 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 director confirms that he has made available to FDC Group, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of his knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 October 2025."

Signed on behalf of the board

Christopher O' Sullivan
Director

29 January 2026

Bridge Locums Limited
BALANCE SHEET

as at 31 October 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	180	362
Investments	7	656,458	656,458
Fixed Assets		<u>656,638</u>	<u>656,820</u>
Current Assets			
Debtors	8	69,112	39,735
Cash and cash equivalents		4,049	4,491
		<u>73,161</u>	<u>44,226</u>
Creditors: amounts falling due within one year	9	<u>(247,805)</u>	<u>(162,685)</u>
Net Current Liabilities		<u>(174,644)</u>	<u>(118,459)</u>
Total Assets less Current Liabilities		481,994	538,361
Creditors:			
amounts falling due after more than one year	10	<u>(439,310)</u>	<u>(499,400)</u>
Net Assets		<u><u>42,684</u></u>	<u><u>38,961</u></u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		42,584	38,861
Equity attributable to owners of the company		<u><u>42,684</u></u>	<u><u>38,961</u></u>

Bridge Locums Limited

BALANCE SHEET

as at 31 October 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 Bridge Locums 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 and authorised for issue on 29 January 2026 and signed on its behalf by:

Christopher O' Sullivan
Director

Bridge Locums Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 October 2025

	Called up share capital €	Retained earnings €	Total €
At 1 November 2023	100	25,744	25,844
Profit for the financial year	-	13,117	13,117
At 31 October 2024	100	38,861	38,961
Profit for the financial year	-	3,723	3,723
At 31 October 2025	100	42,584	42,684

Bridge Locums Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

1. General Information

Bridge Locums Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 711279. The registered office of the company is Beaufort Bridge, Killarney, Co. Kerry, Ireland. The provision of Locum Pharmacist 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 October 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 comprises the invoice value of services provided 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:

Computer Equipment	-	25% 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.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the financial year in which it is receivable.

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.

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.

Bridge Locums Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

Employee benefits

The company provides benefits to employees, including paid holiday arrangements and staff training.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

The company does not operate a pension scheme.

Taxation and deferred 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.

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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	182	182
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	19,577	22,186
	<u> </u>	<u> </u>

5. Employees

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

	2025	2024
	Number	Number
Director	1	1
Employee	1	-
	<u> </u>	<u> </u>
	2	1
	<u> </u>	<u> </u>

Bridge Locums Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

6. Tangible assets

	€	€
Cost		
At 1 November 2024	726	726
	<u>726</u>	<u>726</u>
At 31 October 2025	726	726
	<u>726</u>	<u>726</u>
Depreciation		
At 1 November 2024	364	364
Charge for the financial year	182	182
	<u>546</u>	<u>546</u>
At 31 October 2025	546	546
	<u>546</u>	<u>546</u>
Net book value		
At 31 October 2025	180	180
	<u><u>180</u></u>	<u><u>180</u></u>
At 31 October 2024	362	362
	<u><u>362</u></u>	<u><u>362</u></u>

7. Investments

	Subsidiary undertakings shares	Total
	€	€
Investments		
Cost		
At 31 October 2025	656,458	656,458
	<u>656,458</u>	<u>656,458</u>
Net book value		
At 31 October 2025	656,458	656,458
	<u><u>656,458</u></u>	<u><u>656,458</u></u>
At 31 October 2024	656,458	656,458
	<u><u>656,458</u></u>	<u><u>656,458</u></u>

8. Debtors

	2025 €	2024 €
Amounts owed by connected parties (Note 14)	68,882	24,114
Taxation	230	-
Finance amounts due -Atrium Capital Limited	-	15,621
	<u>69,112</u>	<u>39,735</u>

9. Creditors

	2025 €	2024 €
Amounts falling due within one year		
Amounts owed to credit institutions	49,667	49,667
Amounts owed to Atrium Capital Limited	88,095	-
Taxation	2,545	3,196
Director's current account (Note 13)	106,398	108,222
Accruals	1,100	1,600
	<u>247,805</u>	<u>162,685</u>

Bridge Locums Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

10. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Bank loan	429,310	459,400
Other loans	10,000	40,000
	<u>439,310</u>	<u>499,400</u>
Loans		
Repayable in one year or less, or on demand	49,667	49,667
Repayable between one and two years	99,334	99,334
Repayable between two and five years	248,335	248,335
Repayable in five years or more	81,641	111,731
	<u>478,977</u>	<u>509,067</u>

11. Profit and loss account

	2025	2024
	€	€
At 1 November 2024	38,861	25,744
Profit for the financial year	3,723	13,117
At 31 October 2025	<u>42,584</u>	<u>38,861</u>

12. Capital commitments

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

13. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	77,000	57,637

The following amounts are repayable to the director:

	2025	2024
	€	€
Christopher O' Sullivan	106,398	108,222

14. Related party transactions

As permitted by the Companies Act 2014 the company had transactions with other connected parties. The following amounts are receivable at the financial year end:

	Balance 2025	Movement in year	Balance 2024	Maximum in year
	€	€	€	€
Finance amounts owed by Ada Coffee Limited	<u>68,882</u>	<u>44,768</u>	<u>24,114</u>	<u>-</u>

15. Post-Balance Sheet Events

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

Bridge Locums Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 29 January 2026.