

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014

Company Name: Bernard Ward & Son Plant & Transport Limited

Company Number: 369227

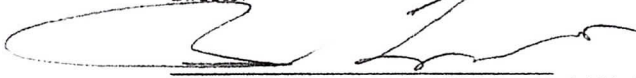
Financial Year: 1 April 2024 to 31 March 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Bernard Ward
Director



Andrew Lambe on behalf of CBF Secretarial Limited
Secretary

1 December 2025

Bernard Ward & Son Plant & Transport Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Bernard Ward & Son Plant & Transport Limited
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Bernard Ward & Son Plant & Transport Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

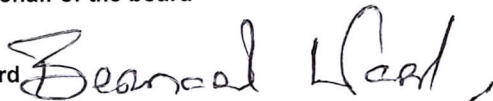
In preparing these financial statements, the director is required to:

- 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 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

Bernard Ward
Director



1 December 2025

Bernard Ward & Son Plant & Transport Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	17,876	31,035
Current Assets			
Debtors	6	4,653	5,588
Cash at bank and in hand		63,624	124,338
		68,277	129,926
Creditors: amounts falling due within one year	7	(39,864)	(48,315)
Net Current Assets		28,413	81,611
Total Assets less Current Liabilities		46,289	112,646
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	8	46,189	112,546
Shareholders' Funds	9	46,289	112,646

We as Director's of Bernard Ward & Son Plant & Transport 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) we 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 1 December 2025 and signed on its behalf by:

Bernard Ward
Director



Bernard Ward & Son Plant & Transport Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of 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.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

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:

Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% 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.

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.

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 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.

2.	Operating loss	2025	2024
		€	€
	Operating loss is stated after charging:		
	Depreciation of tangible assets	14,576	14,364
		<u> </u>	<u> </u>

Bernard Ward & Son Plant & Transport Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Director	<u>1</u>	<u>1</u>

4. Tax on loss

	2025 €	2024 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
Under/over provision in prior year	<u>(90)</u>	<u>(1,758)</u>

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:

	2025 €	2024 €
Loss taxable at 0.00%	<u>(66,447)</u>	<u>(98,804)</u>
Effects of:		
Adjustment to tax charge in respect of previous periods	<u>(90)</u>	<u>(1,758)</u>
Current tax charge for the financial year (Note 4 (a))	<u>(90)</u>	<u>(1,758)</u>

No charge to tax arises due to tax losses incurred.

5. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 April 2024	54,613	2,609	150,842	208,064
Additions	-	1,417	-	1,417
At 31 March 2025	<u>54,613</u>	<u>4,026</u>	<u>150,842</u>	<u>209,481</u>
Depreciation				
At 1 April 2024	41,953	1,434	133,642	177,029
Charge for the financial year	5,425	551	8,600	14,576
At 31 March 2025	<u>47,378</u>	<u>1,985</u>	<u>142,242</u>	<u>191,605</u>
Net book value				
At 31 March 2025	<u>7,235</u>	<u>2,041</u>	<u>8,600</u>	<u>17,876</u>
At 31 March 2024	<u>12,660</u>	<u>1,175</u>	<u>17,200</u>	<u>31,035</u>

Bernard Ward & Son Plant & Transport Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. Debtors	2025	2024
	€	€
Trade debtors	4,267	3,021
Director's current account (Note 11)	-	359
Taxation	386	2,208
	<u>4,653</u>	<u>5,588</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	2,465	2,635
Taxation	14,057	14,137
Director's current account (Note 11)	16,555	-
Accruals	6,787	31,543
	<u>39,864</u>	<u>48,315</u>
8. Profit and loss account		
	2025	2024
	€	€
At 1 April 2024	112,546	209,592
Loss for the financial year	(66,357)	(97,046)
At 31 March 2025	<u>46,189</u>	<u>112,546</u>
9. Reconciliation of movements in shareholders' funds	2025	2024
	€	€
Loss for the financial year	(66,357)	(97,046)
Opening shareholders' funds	112,646	209,692
Closing shareholders' funds	<u>46,289</u>	<u>112,646</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 31 March 2025.		
11. Director's remuneration and transactions	2025	2024
	€	€
Director's remuneration		
Remuneration	66,000	50,250
Pension contributions	19,469	18,542
	<u>85,469</u>	<u>68,792</u>
12. Post-Balance Sheet Events		
No events have impacted on the operating and financial performance of the company.		
13. Approval of financial statements		
The financial statements were approved and authorised for issue by the board on 1 December 2025.		

