

BRU HEALTH SAFETY & ENGINEERING LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DEC 2025

BRU HEALTH SAFETY & ENGINEERING LIMITED

CONTENTS

	<u>Page</u>
COMPANY INFORMATION	1
STATEMENT OF DIRECTORS' RESPONSIBILITIES	2
ACCOUNTANTS' REPORT	3
ABRIDGED BALANCE SHEET	4
NOTES TO THE FINANCIAL STATEMENTS	5

BRU HEALTH SAFETY & ENGINEERING LIMITED

COMPANY INFORMATION

DIRECTORS Maurice Barry
 Susan Wren

SECRETARY Susan Wren

COMPANY NUMBER 767794

REGISTERED OFFICE Ban A Tra
 Sand Road
 Fountainstown
 Cork

ACCOUNTANTS Stack Accountancy
 Rose Hill
 Carrigaline
 Co Cork

BRU HEALTH SAFETY & ENGINEERING LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR END 31 DEC 2025

General responsibilities

The directors are responsible for preparing the Annual 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 Accounting Standards Board and published by Chartered Accountants Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. They are 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements:

- The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to Stack Accountancy, Chartered Certified Accountants, all the company's accounting records and provided all the information, books, or documents necessary for the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 DEC 2025.

On Behalf of the Board

Date: 11/02/2026

Maurice Barry _____

Maurice Barry

Director

Susan Wren _____

Susan Wren

Director

BRU HEALTH SAFETY & ENGINEERING LIMITED

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF BRU HEALTH SAFETY & ENGINEERING LIMITED

In order to assist you to fulfill your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, 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 Board of Directors 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 the Company's Board of Directors, as a body, 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 ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 DEC 2025 your duty to ensure that the company has kept proper books of account and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Stack Accountancy
Rose Hill
Carrigaline
Co Cork

Date: 11/02/2026

BRU HEALTH SAFETY & ENGINEERING LIMITED

ABRIDGED BALANCE SHEET AS AT 31 DEC 2025

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Tangible Asset			34,027		-
Current Assets					
Debtors		18,525		-	
Cash at bank and in hand		<u>63,825</u>		<u>-</u>	
		82,350			
Creditors: Amounts falling due		<u>(116,277)</u>		<u>(-)</u>	
Net Current Assets (Liabilities)			<u>(33,927)</u>		<u>-</u>
Total Assets Less Current Liabilities			<u>100</u>		<u>-</u>
Capital & Reserves					
Called up share capital	3		100		-
Profit & Loss Account			<u>-</u>		<u>-</u>
Equity Shareholders Funds			<u>100</u>		<u>-</u>

I/We, as director(s) of BRU HEALTH SAFETY & ENGINEERING 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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,

(e) the company has relied on the specified exemption contained in s.352 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 s.353 Companies Act 2014.

On behalf of the Board

Date: 11/02/2026

Certified to be a true copy

Maurice Barry _____
Maurice Barry
Director

Susan Wren _____
Susan Wren
Secretary

BRU HEALTH SAFETY & ENGINEERING LIMITED

NOTES ON FINANCIAL STATEMENT FOR 31 DEC 2025

1. Accounting Policies

1.1. Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Financial Reporting Council.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

2.	Other Creditors	2025	2024
	Tax and social welfare included in other Creditors:		
	Corporation Tax		
	PAYE/PRSI	1,569	-
	VAT	6,266	-
3.	Share Capital	2025	2024
		€	€
	<u>Authorised</u>		
	100,000 Ordinary shares of€1 each	<u>100,000</u>	=
	<u>Allotted & Fully Paid Up</u>		
	100 Ordinary shares of€1 each	<u>100</u>	<u>-</u>

4. Interests of the Directors and Company Secretary

The directors and secretary who served in the year and their interests in the company shares:

		Ordinary Shares	
		2025	2024
	Maurice Barry	50	-
	Susan Wren	50	-

5. Approval of Financial Statements

The financial statements were approved by the Board on 11/02/2026.