

Company registration number: 718031

Bowman Safety Services Limited
Unaudited abridged financial statements
for the financial year ended 30 April 2025

Bowman Safety Services Limited

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Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

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 the 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" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless 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 and then apply them consistently;
- make judgments 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 to ensure that the financial statements and director's report comply with the Companies Act 2014. 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.

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Balance sheet As at 30 April 2025

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	5	19,594		14,139	
Cash at bank and in hand		23,667		26,964	
		43,261		41,103	
Creditors: amounts falling due within one year					
	6	(16,595)		(11,521)	
Net current assets			26,666		29,582
Total assets less current liabilities			26,666		29,582
Net assets			26,666		29,582
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			26,566		29,482
Shareholders funds			26,666		29,582

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

I, as director of Bowman Safety Services Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

The notes on pages 4 to 6 form part of these abridged financial statements.

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Balance sheet (continued)

As at 30 April 2025

These abridged financial statements were approved by the director of the company on 14 November 2025 and signed by:

David Bowman

Director

The notes on pages 4 to 6 form part of these abridged financial statements.

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Notes to the abridged financial statements Financial year ended 30 April 2025

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

2. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	70,819	73,476

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**Notes to the abridged financial statements (continued)
Financial year ended 30 April 2025**

3. Directors remuneration

The director's aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	70,819	73,476
	<u>70,819</u>	<u>73,476</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	29,482	26,604
(Loss)/profit for the financial year	(2,916)	2,878
At the end of the financial year	<u>26,566</u>	<u>29,482</u>

5. Debtors

	2025	2024
	€	€
Trade debtors	19,594	14,139
	<u>19,594</u>	<u>14,139</u>

6. Creditors: amounts falling due within one year

	2025	2024
	€	€
Other creditors including tax and social insurance	14,695	9,621
Accruals	1,900	1,900
	<u>16,595</u>	<u>11,521</u>

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Notes to the abridged financial statements (continued) Financial year ended 30 April 2025

7. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	(3,839)	(2,750)
Advances made during the financial year	1,643	1,003
Amounts repaid during the financial year	(2,471)	(2,092)
At the end of the financial year	<u>(4,667)</u>	<u>(3,839)</u>

Disclosure for each director or other person is as follows:

David Bowman

	2025	2024
	€	€
At the start of the financial year	(3,839)	(2,750)
Advances made during the financial year	1,643	1,003
Amounts repaid during the financial year	(2,471)	(2,092)
At the end of the financial year	<u>(4,667)</u>	<u>(3,839)</u>

This loan is provided on an interest free basis, is unsecured and is repayable on demand.

8. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 14 November 2025.