

Company registration number: 190009

Bartown Limited

**Unaudited abridged financial statements
for the financial year ended 30 June 2025**

Bartown 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 June 2025**

	Note	2025		2024	
		€	€	€	€
Fixed assets					
Tangible assets	5	<u>37,205</u>		<u>35,212</u>	
			37,205		35,212
Current assets					
Stocks	6	21,055		16,978	
Debtors	7	172,227		176,675	
Cash at bank and in hand		<u>392,846</u>		<u>874,599</u>	
		586,128		1,068,252	
Creditors: amounts falling due within one year	8	<u>(145,093)</u>		<u>(125,563)</u>	
Net current assets			441,035		942,689
Total assets less current liabilities			<u>478,240</u>		<u>977,901</u>
Net assets			<u>478,240</u>		<u>977,901</u>
Capital and reserves					
Called up share capital presented as equity			125		3
Profit and loss account			<u>478,115</u>		<u>977,898</u>
Shareholders funds			<u>478,240</u>		<u>977,901</u>

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'.

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

Bartown Limited

**Balance sheet (continued)
As at 30 June 2025**

I, as director of Bartown 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.

These abridged financial statements were approved by the director of the company on 16 February 2026 and signed by:

David Masters
Director

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

Bartown Limited

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 3 Cookstown Square, 2nd Avenue Cookstown Industrial Estate, Tallaght, Dublin 24.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, 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 represents consideration receivable for goods supplied net of vat.

Taxation

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.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

A financial asset or liability is recognised when the entity becomes a party to the contractual obligations of the instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

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

3. Staff costs

The average number of persons employed by the company during the financial year, including the directors was - (2024: 13).

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	370,424	251,987
Social insurance costs	33,333	22,049
Other retirement benefit costs	53,484	17,806
Other compensation - compensation for loss of office	69,280	-
	<u>526,521</u>	<u>291,842</u>

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	977,898	630,790
Profit for the financial year	100,217	347,108
Other movements	(600,000)	-
At the end of the financial year	<u>478,115</u>	<u>977,898</u>

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 July 2024	12,455	27,290	45,550	85,295
Additions	-	2,222	14,510	16,732
	<u>12,455</u>	<u>29,512</u>	<u>60,060</u>	<u>102,027</u>
Depreciation				
At 1 July 2024	3,842	19,909	26,332	50,083
Charge for the financial year	1,968	2,850	9,921	14,739
At 30 June 2025	<u>5,810</u>	<u>22,759</u>	<u>36,253</u>	<u>64,822</u>
Carrying amount				
At 30 June 2025	<u>6,645</u>	<u>6,753</u>	<u>23,807</u>	<u>37,205</u>
At 30 June 2024	<u>8,613</u>	<u>7,381</u>	<u>19,218</u>	<u>35,212</u>

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

6. Stocks		2025	2024
		€	€
Finished goods and goods for resale		21,055	16,978
		<u> </u>	<u> </u>
7. Debtors		2025	2024
		€	€
Trade debtors		155,560	162,386
Other debtors		16,667	14,289
		<u> </u>	<u> </u>
		<u>172,227</u>	<u>176,675</u>
8. Creditors: amounts falling due within one year		2025	2024
		€	€
Trade creditors		102,345	98,127
Other creditors including tax and social insurance		35,748	23,636
Accruals		7,000	3,800
		<u> </u>	<u> </u>
		<u>145,093</u>	<u>125,563</u>

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 16 February 2026.