

Company Number: 635521

**Goldensparrow Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

# Goldensparrow Limited

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Responsibilities Statement	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 10

**Goldensparrow Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Daniel Barry Junior Graham Barry
<b>Company Secretary</b>	Vivienne Barry
<b>Company Number</b>	635521
<b>Registered Office and Business Address</b>	T/A Barry Transport Unit 2, Herbst Farm Kilpoole Hill Co Wicklow A67 R240
<b>Accountants</b>	MHOS & Co Limited Chartered Certified Accountants Unit 21 (D3), Bymac Centre Northwest Business Park, Blanchardstown, Dublin 15 D15 W027 Ireland
<b>Bankers</b>	Allied Irish Bank Abbey Street Wicklow

# **Goldensparrow Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 October 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors must not approve the financial statements unless they are 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 directors are 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 directors are 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 Directors' Report comply with 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.

### **Signed on behalf of the board**

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**Daniel Barry Junior**  
Director

**30 March 2026**

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**Graham Barry**  
Director

**30 March 2026**

**Goldensparrow Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 October 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	6	362,646	397,960
<b>Current Assets</b>			
Receivables	7	83,206	329,694
Cash and cash equivalents		250,520	127,793
		333,726	457,487
<b>Payables: amounts falling due within one year</b>	8	(230,794)	(401,122)
<b>Net Current Assets</b>		102,932	56,365
<b>Total Assets less Current Liabilities</b>		465,578	454,325
<b>Payables:</b>			
amounts falling due after more than one year	9	(22,500)	(53,120)
<b>Net Assets</b>		443,078	401,205
<b>Equity</b>			
Called up share capital presented as equity		100	100
Retained earnings	10	442,978	401,105
<b>Equity attributable to owners of the company</b>		443,078	401,205

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.

We as Directors of Goldensparrow 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 30 March 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Daniel Barry Junior**  
 Director

\_\_\_\_\_  
**Graham Barry**  
 Director

**Goldensparrow Limited**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 October 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 November 2023</b>	100	367,336	367,436
Profit for the financial year	-	33,769	33,769
<b>At 31 October 2024</b>	100	401,105	401,205
Profit for the financial year	-	41,873	41,873
<b>At 31 October 2025</b>	<b>100</b>	<b>442,978</b>	<b>443,078</b>

# Goldensparrow Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### 1. General Information

Goldensparrow Limited is a company limited by shares incorporated in Ireland. The registered office of the company is T/A Barry Transport, Unit 2, Herbst Farm, Kilpoole Hill, Co Wicklow, A67 R240 which is also the principal place of business of the company. The principal activity of the company was haulage related business. 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's financial statements.

#### Statement of compliance

The financial statements of the company for the 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.

#### Revenue

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

#### Leasing and hire purchases

Property, plant and equipment held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Statement of Financial Position at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Income Statement.

#### Trade and other receivables

Trade and other receivables 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.

## Goldensparrow Limited

# NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

### Trade and other payables

Trade and other payables 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.

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### 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 Statement of Financial Position 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 Statement of Financial Position date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging:</b>		
Depreciation of property, plant and equipment	<b>64,501</b>	56,524
(Profit)/loss on disposal of property, plant and equipment	-	2,206
	<u>          </u>	<u>          </u>
<b>4. Finance costs</b>	<b>2025</b>	2024
	€	€
Interest	<b>4,092</b>	2,641
	<u>          </u>	<u>          </u>
<b>5. Employees</b>	<b>2025</b>	2024
	Number	Number
Administration	<b>2</b>	2
Other Departments	<b>15</b>	14
	<u>          </u>	<u>          </u>
	<b>17</b>	16
	<u>          </u>	<u>          </u>

**Goldensparrow Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

6. Property, plant and equipment	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 November 2024	35,650	17,930	448,617	502,197
Additions	21,962	7,225	-	29,187
	<u>57,612</u>	<u>25,155</u>	<u>448,617</u>	<u>531,384</u>
<b>Depreciation</b>				
At 1 November 2024	13,989	2,387	87,861	104,237
Charge for the financial year	5,280	3,144	56,077	64,501
	<u>19,269</u>	<u>5,531</u>	<u>143,938</u>	<u>168,738</u>
<b>Carrying amount</b>				
At 31 October 2025	<u><b>38,343</b></u>	<u><b>19,624</b></u>	<u><b>304,679</b></u>	<u><b>362,646</b></u>
At 31 October 2024	<u>21,661</u>	<u>15,543</u>	<u>360,756</u>	<u>397,960</u>
<b>7. Receivables</b>			<b>2025</b>	2024
			€	€
Trade receivables			<b>62,997</b>	306,979
Other debtors			<b>11,107</b>	8,789
Taxation			<b>9,002</b>	13,826
Called up share capital not paid			<b>100</b>	100
			<u><b>83,206</b></u>	<u>329,694</u>
<b>8. Payables</b>			<b>2025</b>	2024
<b>Amounts falling due within one year</b>			€	€
Amounts owed to credit institutions			<b>1,016</b>	3,097
Net obligations under finance leases and hire purchase contracts			<b>30,417</b>	37,000
Trade payables			<b>11,753</b>	227,923
Taxation			<b>156,473</b>	101,428
Other creditors			<b>27,135</b>	27,674
Accruals			<b>4,000</b>	4,000
			<u><b>230,794</b></u>	<u>401,122</u>
<b>9. Payables</b>			<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>			€	€
Finance leases and hire purchase contracts			<u><b>22,500</b></u>	<u>53,120</u>
<b>Net obligations under finance leases and hire purchase contracts</b>				
Repayable within one year			<b>30,417</b>	37,000
Repayable after five years			<b>22,500</b>	53,120
			<u><b>52,917</b></u>	<u>90,120</u>

**Goldensparrow Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**  
for the financial year ended 31 October 2025

**10. Income Statement**

	<b>2025</b>	2024
	€	€
At 1 November 2024	<b>401,105</b>	367,336
Profit for the financial year	<b>41,873</b>	33,769
At 31 October 2025	<b>442,978</b>	401,105

**11. Capital commitments**

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

**12. Directors' remuneration**

	<b>2025</b>	2024
	€	€
Remuneration	<b>92,851</b>	111,933

**13. Events After the End of the Reporting Period**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 30 March 2026.