

**OVERALL CERTIFICATE  
FOR FINANCIAL STATEMENTS  
COMPANIES ACT 2014**

Company Name: Barcon Limited  
Company Number: 583282  
Financial Year: Year Ended 30<sup>th</sup> June 2025

**CERTIFICATE:**

WE HEREBY CERTIFY that all 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 laid or to be laid before the relevant general meeting, or presented to the member(s).

Signature: Ciara Duffy  
Secretary

Name: Ciara Duffy

Date: 13/1/26

Signature: [Handwritten Signature]  
Director

Name: Alan Bolster

Date: 13/01/26

Company registration number: 583282

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

# Baracon Limited

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**Baracon Limited**

**Director and other information**

<b>Director</b>	Alan Bolster
<b>Secretary</b>	Ciara Duffy
<b>Company number</b>	583282
<b>Registered office</b>	Baracon Limited 93 Upper Georges Street Dun Laoghaire Co. Dublin
<b>Business address</b>	93 Upper Georges Street Dun Laoghaire Co. Dublin
<b>Accountants</b>	O'Byrne Fay Limited 13B Mullaghboy Industrial Estate Navan, Co. Meath
<b>Bankers</b>	Allied Irish Bank Kennedy Road Navan Co. Meath

## Baracon Limited

### 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.

Company law requires the director to prepare financial statements for each financial year. Under that law, he has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities' Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies' regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable him to ensure that the financial statements comply with the Companies Act 2014. He has general responsibility for taking such steps as are reasonably open to him to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the company:



Alan Bolster  
Director

17 December 2025

**Baracon Limited**  
**Balance sheet**  
**As at 30 June 2025**

	2025	2024
	€	€
Fixed assets	<u>313,967</u>	<u>238,294</u>
Current assets	368,853	239,625
Creditors: amounts falling due within one year	<u>(354,646)</u>	<u>(221,159)</u>
<b>Net current assets</b>	<u>14,207</u>	<u>18,466</u>
<b>Total assets less current liabilities</b>	328,174	256,760
Creditors: amounts falling due after more than one year	(152,284)	(33,912)
Accruals and deferred income	(4,000)	(4,000)
<b>Net assets</b>	<u><u>171,890</u></u>	<u><u>218,848</u></u>
<b>Capital and reserves</b>	<u><u>171,890</u></u>	<u><u>218,848</u></u>

I, as director of Baracon 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 of the Companies Act 2014 are satisfied;
- (c) the shareholder of the company has not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) 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
- (e) 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies' regime.

**Baracon Limited**

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

These abridged financial statements were approved by the director of the company on 17 December 2025 and signed by:



**Alan Bolster**  
Director

## Baracon Limited

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

#### 1. General information

The financial statements comprising the profit and loss account, the balance sheet and the related notes constitute the individual financial statements of Baracon Limited for the financial year ended 30 June 2025.

Baracon Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 583282). The address of the registered office is Baracon Limited, 93 Upper Georges Street, Dun Laoghaire, Co. Dublin, which is also the principal place of business of the company.

#### Statement of compliance

These financial statements have been prepared in compliance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities' Regime'.

#### Currency

The financial statements are prepared in the Euro currency (€) without rounding. This is 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.

##### 2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council. The company qualifies as a micro company for the financial year, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies' Regime' in accordance with section 280E of the Act and FRS 105.

##### 2.2. Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Plant and machinery	- 12.5% straight line
Fittings fixtures and equipment	- 12.5% straight line
Motor vehicles	- 12.5% straight line

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

## Baracon Limited

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

#### 2.3. Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities. Turnover on the sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer. Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

#### 2.4. Hire purchase and finance leases

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

#### 2.5. Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

#### 2.6. Financial instruments

##### - Ordinary Share Capital

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

##### - Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

##### - Other financial assets

Other financial assets are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

##### - Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**Baracon Limited**

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

- **Other financial liabilities**

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

- **Impairment of financial assets**

At the end of each reporting period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the profit and loss account in that financial year.

**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.

**3. Appropriations of profit and loss account**

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	217,848	260,155
Loss for the financial year	(46,958)	(42,307)
<b>At the end of the financial year</b>	<u><u>170,890</u></u>	<u><u>217,848</u></u>