

**Company registration number: 137691**

**Barkhill Limited**

**Unaudited abridged financial statements**

**for the financial year ended 30 September 2025**

# **Barkhill Limited**

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## **Barkhill Limited**

### **Directors 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 Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 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 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, and 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.

**Barkhill Limited**

**Balance sheet  
As at 30 September 2025**

		2025		2024	
Note	€	€	€	€	€
<b>Fixed assets</b>					
Financial assets	<b>6</b>	-	-	3	3
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Current assets</b>					
Debtors	<b>7</b>	-	-	27,602	27,602
Cash at bank and in hand		42,565	42,565	43,325	43,325
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		42,565	42,565	70,927	70,927
<b>Creditors: amounts falling due within one year</b>					
	<b>8</b>	(126,887)	(126,887)	(149,858)	(149,858)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net current liabilities</b>		(84,322)	(84,322)	(78,931)	(78,931)
<b>Total assets less current liabilities</b>		(84,322)	(84,322)	(78,928)	(78,928)
<b>Net liabilities</b>		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Capital and reserves</b>		1,252	1,252	1,252	1,252
Called up share capital presented as equity		1,252	1,252	1,252	1,252
Capital conversion reserve fund		20	20	20	20
Profit and loss account		(85,594)	(85,594)	(80,200)	(80,200)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Shareholders deficit</b>		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		(84,322)	(84,322)	(78,928)	(78,928)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </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 7 form part of these abridged financial statements.**

**Barkhill Limited**

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

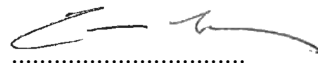
We, as directors of Barkhill Limited state that:

- 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 359 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);
- 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 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 board of directors on 16 January 2026 and signed on behalf of the board by:

John Deane  
John Deane (Jan 5, 2026 07:49:46 GMT)

**J. Deane**  
Director



**C. Jukes**  
Director

**The notes on pages 4 to 7 form part of these abridged financial statements.**

## **Barkhill Limited**

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

#### **1. General information**

Barkhill Limited is a private company limited by shares, registered in Ireland company number 137691. The address of the registered office is 21 Lavitts Quay, Cork.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies and measurement bases**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of Barkhill Limited is considered to be euro because that is the currency of the primary economic environment in which the company operates.

These financial statements are separate financial statements.

##### **Going concern**

The company is dependant upon the continued financial support of the shareholders. The financial statements have been drawn up on the going concern basis which the directors believe to be appropriate, on the understanding that this support will continue to be forthcoming.

##### **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.

##### **Financial assets**

Investments in subsidiary undertakings are carried at cost less provision for any permanent diminution in value.

## Barkhill Limited

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

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

#### 4. Staff costs

There were no persons employed by the company during the financial year. The number of directors who served during the financial period was 3 (2024: 3).

Directors' remuneration for the current year and prior financial year was €Nil.

#### 5. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(80,200)	(59,726)
Loss for the financial year	(5,394)	(20,474)
<b>At the end of the financial year</b>	<u>(85,594)</u>	<u>(80,200)</u>

**Barkhill Limited**

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

<b>6. Financial assets</b>	Shares in group undertakings	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 October 2024	3	3
Disposals	(3)	(3)
	<hr/>	<hr/>
<b>At 30 September 2025</b>	-	-
	<hr/>	<hr/>
<b>Provision for diminution in value</b>		
<b>At 1 October 2024 and 30 September 2025</b>	-	-
	<hr/>	<hr/>
<b>Carrying amount</b>		
<b>At 30 September 2025</b>	-	-
	<hr/>	<hr/>
At 30 September 2024	3	3
	<hr/>	<hr/>
<b>7. Debtors</b>	<b>2025</b>	2024
	€	€
Trade debtors	-	8,698
Other debtors	-	2,085
Prepayments	-	16,819
	<hr/>	<hr/>
	-	27,602
	<hr/>	<hr/>
<b>8. Creditors: amounts falling due within one year</b>	<b>2025</b>	2024
	€	€
Payments received on account	2,687	-
Trade creditors	-	24,657
Amounts due to connected companies	120,000	120,000
Accruals	4,200	5,201
	<hr/>	<hr/>
	126,887	149,858
	<hr/>	<hr/>

**Barkhill Limited**

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

**9. Related party transactions**

During the financial year the company entered into the following transactions with related parties:

	<b>Transaction value</b>		Balance owed by/(owed to)	
	<b>2025</b>	2024	<b>2025</b>	2024
	€	€	€	€
Loan from Riga Cork Limited	-	-	(60,000)	(60,000)

The loan to the company from related company, Riga Cork Limited is unsecured and repayable on demand. John Deane and Brian O'Callaghan are also directors of Riga Cork Limited.

**10. Controlling party**

Following the issue of 1 "C" Ordinary share on 15 November 2006, the company became a subsidiary of Elendale Investments Limited. Up until that date the company was owned by Elendale Investments Limited (50%) and Grosvenor Overseas Holdings Limited (50%).

**11. Approval of financial statements**

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