

# Unaudited Abridged Financial Statements

Hartman Opticians Limited

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For the financial year ended 31 March 2025

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## Company Information

<b>Directors</b>	Helga Hartman David Whelan (appointed 3 September 2024) Thecla Mary Bridget Hartman (resigned 3 September 2024)
<b>Company secretary</b>	David Whelan
<b>Registered number</b>	139403
<b>Registered office</b>	Mill House Henry Street Limerick
<b>Accountant</b>	Grant Thornton Corporate Finance Limited Chartered Accountants Mill House Henry Street Limerick

# Abridged Balance Sheet

As at 31 March 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	312	312
		<u>312</u>	<u>312</u>
<b>Total assets less current liabilities</b>		<b>312</b>	<b>312</b>
<b>Net assets</b>			
		<u>312</u>	<u>312</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	6	3	3
Profit and loss account	7	309	309
<b>Shareholders' funds</b>		<u>312</u>	<u>312</u>

We, as directors of Hartman Opticians Limited (the company), state that:

- The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A for small entities.
- 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 are satisfied.
- the members of the company have not served a notice on the company under section 334(1) 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 state 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.
- the company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it 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 financial statements were approved and authorised for issue by the directors and were signed on its behalf by:

**Helga Hartman**  
Director

**David Whelan**  
Director

Date: 24 February 2026

Date: 24 February 2026

The notes on pages 3 to 5 form part of these financial statements.

# Notes to the Financial Statements

For the financial year ended 31 March 2025

## 1. General information

Hartman Opticians Limited (the company) is an investment holding limited company, incorporated in the Republic of Ireland, registered under the number 139403 with a registered office at Mill House, Henry Street, Limerick. The company did not trade during the financial year.

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The full financial statements from which these abridged financial statements have been extracted, have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

The financial statements are presented in Euro (€).

The following principal accounting policies have been applied:

### 2.2 Debtors

Short term debtors are measured at transaction price including transaction costs, less any impairment. Loans receivable are measured initially at transaction price including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### 2.3 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

### 2.4 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares and share options are recognised as a deduction from equity, net of any tax effects.

## 3. Employees

The average monthly number of employees, including the directors, during the financial year was as follows:

	2025 No.	2024 No.
Directors	2	2

# Notes to the Financial Statements

For the financial year ended 31 March 2025

## 4. Directors' remuneration

No directors remuneration occurred during the financial year (2024 - €nil).

Any further required disclosures in section 305 and 306 of the Companies Act 2014 are €Nil for both the current financial year and the preceding financial year.

## 5. Debtors

	2025 €	2024 €
Trade debtors	312	312
	<u>312</u>	<u>312</u>

## 6. Share capital

	2025 €	2024 €
<b>Authorised</b>		
100,000 (2024 - 100,000) Ordinary shares of €1.269738 each	<u>126,974</u>	<u>126,974</u>
<b>Allotted, called up and fully paid</b>		
2 (2024 - 2) Ordinary shares of €1.269738 each	<u>3</u>	<u>3</u>

## 7. Reserves

### Profit and loss account

Includes all current and prior period retained profit and losses.

## 8. Appropriation of Profit and loss account

	2025 €	2024 €
Profit and loss account brought forward at the beginning of the financial year	309	309
<b>Profit and loss account carried forward at the end of the financial year</b>	<u>309</u>	<u>309</u>

## 9. Transactions with directors

There were no arrangements or transactions with directors during the financial year which are required to be disclosed in accordance with the Companies Act 2014.

# Notes to the Financial Statements

For the financial year ended 31 March 2025

## **10. Related party transactions**

No transactions with related parties occurred during the financial year which require disclosure under FRS 102 Section 33.

## **11. Post balance sheet events**

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

## **12. Controlling party**

The company is under the ultimate control of its directors.

## **13. Approval of financial statements**

The board of directors approved these financial statements for issue on 24 February 2026.