

**Company registration number: 713446**

**Barker Shoes EU Limited**

**Unaudited abridged financial statements**

**for the financial year ended 31 March 2025**

## Barker Shoes EU Limited

### Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Director's responsibilities statement	<b>2</b>
Balance sheet	<b>3</b>
Notes to the financial statements	<b>4 - 5</b>

## **Barker Shoes EU Limited**

### **Directors and other information**

<b>Director</b>	Sandeep Kumar Rastogi
<b>Secretary</b>	Kul Bhushan Sharma
<b>Company number</b>	713446
<b>Registered office</b>	Unit 15, Royal Hibernian Way Dawson Street Dublin 2
<b>Business address</b>	Unit 15, Royal Hibernian Way Dawson Street Dublin 2
<b>Bankers</b>	Allied Irish Banks 10 Molesworth Street Dublin Ireland

**Barker Shoes EU 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, 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 to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

.....  
**Sandeep Kumar Rastogi**  
Director

**Barker Shoes EU Limited**

**Balance sheet  
As at 31 March 2025**

	2025 €	2024 €
Current assets	22,098	13,951
Creditors: amounts falling due within one year	<u>(145,117)</u>	<u>(94,467)</u>
<b>Net current liabilities</b>	<u>(123,019)</u>	<u>(80,516)</u>
<b>Total assets less current liabilities</b>	(123,019)	(80,516)
Accruals and deferred income	(2,569)	-
<b>Net liabilities</b>	<u><u>(125,588)</u></u>	<u><u>(80,516)</u></u>
<b>Capital and reserves</b>	<u><u>(125,588)</u></u>	<u><u>(80,516)</u></u>

I, as director of Barker Shoes EU 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 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);
- (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.

These abridged financial statements were approved by the director of the company on 24 February 2026 and signed by:

.....  
**Sandeep Kumar Rastogi**  
Director

## **Barker Shoes EU Limited**

### **Notes to the abridged financial statements Financial year ended 31 March 2025**

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

The company is a private company limited by shares, registered in Ireland and its company registration number is 713446. The address of the registered office is Unit 15, Royal Hibernian Way, Dawson Street, Dublin 2. The principal activity of the company is sale of footwear and leather goods in specialised stores.

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

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

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

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

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

##### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

##### **Trade and other debtors**

Trade and other debtors 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.

##### **Trade and other creditors**

Trade and other creditors 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.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand.

##### **Taxation**

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

Tax is recognised on taxable profit for the current and past periods. 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.

**Barker Shoes EU Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 March 2025**

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

	<b>2025</b>	2024
	<b>€</b>	€
At the start of the financial year	(80,616)	(51,220)
Loss for the financial year	(45,072)	(29,396)
<b>At the end of the financial year</b>	<u>(125,688)</u>	<u>(80,616)</u>