

Bartron Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Bartron Limited

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Bartron Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 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

John Ward
Director

Mark Boyle
Director

28 January 2026

Bartron Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	5	250	250
Tangible assets	6	35,574	39,354
Fixed Assets		35,824	39,604
Current Assets			
Debtors	7	844,708	847,320
Cash and cash equivalents		35,252	126,358
		879,960	973,678
Creditors: amounts falling due within one year	8	(138,282)	(142,459)
Net Current Assets		741,678	831,219
Total Assets less Current Liabilities		777,502	870,823
Capital and Reserves			
Called up share capital presented as equity		200	200
Retained earnings		777,302	870,623
Equity attributable to owners of the company		777,502	870,823

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 Bartron 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 359 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 28 January 2026 and signed on its behalf by:

John Ward
Director

Mark Boyle
Director

Bartron Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	200	931,700	931,900
Profit for the financial year	-	187,978	187,978
Payment of dividends	-	(249,055)	(249,055)
At 30 September 2024	200	870,623	870,823
Profit for the financial year	-	242,404	242,404
Payment of dividends	-	(335,725)	(335,725)
At 30 September 2025	200	777,302	777,502

Bartron Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Bartron Limited is a company limited by shares incorporated in Ireland

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 30 September 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.

Turnover

Turnover represents the total income during the period excluding value added tax.

Intangible assets

Website

Websites are valued at cost less accumulated amortisation.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Computer equipment	-	20% Straight line
Fixtures, fittings and equipment	-	15% 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.

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.

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.

Bartron Limited**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 September 2025

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 Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	4,373	5,406
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2024 - 10).

5. Intangible assets

	Website
	€
Cost	
At 1 October 2024	2,025
	<u> </u>
At 30 September 2025	2,025
	<u> </u>
Provision for diminution in value	
At 30 September 2025	1,775
	<u> </u>
Net book value	
At 30 September 2025	250
	<u> </u>
At 30 September 2024	250
	<u> </u>

6. Tangible assets

	Long leasehold property	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€	€
Cost				
At 1 October 2024	18,189	31,664	113,717	163,570
Additions	-	-	593	593
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2025	18,189	31,664	114,310	164,163
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 October 2024	-	16,671	107,545	124,216
Charge for the financial year	-	2,999	1,374	4,373
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2025	-	19,670	108,919	128,589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 September 2025	18,189	11,994	5,391	35,574
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2024	18,189	14,993	6,172	39,354
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Bartron Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

7. Debtors	2025	2024
	€	€
Trade debtors	313,426	224,678
Amounts owed by group undertakings	511,117	608,297
Other debtors	15,072	10,287
Directors' current accounts (Note 10)	-	794
Prepayments	5,093	3,264
	<u>844,708</u>	<u>847,320</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	25,999	37,427
Taxation	84,887	72,811
Directors' current accounts (Note 10)	3,396	3,583
Other creditors	16,000	12,000
Accruals	8,000	16,638
	<u>138,282</u>	<u>142,459</u>
9. Income Statement	2025	2024
	€	€
At 1 October 2024	870,623	931,700
Profit for the financial year	242,404	187,978
Payment of dividends	(335,725)	(249,055)
At 30 September 2025	<u>777,302</u>	<u>870,623</u>
10. Directors' transactions		
The following amounts are repayable to the directors:		
	2025	2024
	€	€
John Ward	780	-
Mark Boyle	2,616	3,583
	<u>3,396</u>	<u>3,583</u>
Net balances due (to) the directors:		
	2025	2024
	€	€
John Ward	(780)	794
Mark Boyle	(2,616)	(3,583)
	<u>(3,396)</u>	<u>(2,789)</u>
11. Related party transactions		
Transactions and balances with group company:		
Helianthus Limited		
Bartron Limited has provided an interest free loan to its parent company.		

Bartron Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

12. Parent and ultimate parent company

The company regards Helianthus Limited as its parent company.

From 21st December 2007, Helianthus Limited is the parent company of Bartron Limited. Alchemy Projects Ltd is regarded as both the controlling party and the ultimate controlling party. The address of Alchemy Projects Ltd is Suite 16, The Seapoint Building, Clontarf Road, Dublin 3 Ireland.

13. Leases

The company has the following lease repayments, under 1 Year €8,647, 2-5 years €7,136

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 January 2026.