

Company registration number: 378485

BARRY DEASY CONSULTING LIMITED
Trading as BARRY DEASY CONSULTING LIMITED.

Unaudited abridged financial statements
for the financial year ended 30 June 2025

BARRY DEASY CONSULTING LIMITED

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BARRY DEASY CONSULTING LIMITED

Directors and other information

Directors	Director Mr. D.F. Deasy Director Ms. C. M. Deasy
Secretary	Mr. D. F. Deasy
Company number	378485
Registered office	BARRY DEASY CONSULTING LIMITED. Shaneeda, Curraheen Road, Ballinveiltig, Co. Cork.
Business address	Shaneeda, Curaheen Road, Ballinveiltig, Co. Cork.
Accountants	Patrick J. Kennedy & Co., Chartered Accountants, 6 William Street, Kilkenny
Bankers	Allied Irish Bank Plc, Bishopstown, Cork.
Solicitors	Donegans, Solicitors, No. 6 Lapps Quay, Cork.

BARRY DEASY CONSULTING 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 Section 1A (small entities) 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, 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.

On behalf of the board

Denis F. Deasy
Director

Catherine M. Deasy
Director

BARRY DEASY CONSULTING LIMITED

**Statement of changes in equity
Financial year ended 30 June 2025**

	Called up share capital €	Profit and loss account €	Total €
At 1 July 2023	230	1,135,875	1,136,105
(Loss)/profit for the financial year		303,439	303,439
Total comprehensive income for the financial year	-	303,439	303,439
At 30 June 2024 and 1 July 2024	230	1,439,314	1,439,544
(Loss)/profit for the financial year		(18,747)	(18,747)
Total comprehensive income for the financial year	-	(18,747)	(18,747)
At 30 June 2025	230	1,420,567	1,420,797

BARRY DEASY CONSULTING LIMITED

**Balance sheet
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	8	45,277		-	
Financial assets	10	130		130	
			45,407		130
Current assets					
Debtors	11	100,100		220,100	
Investments	12	1,207,520		1,246,713	
Cash at bank and in hand		149,676		64,237	
		1,457,296		1,531,050	
Creditors: amounts falling due within one year					
	13	(81,906)		(91,636)	
Net current assets			1,375,390		1,439,414
Total assets less current liabilities			1,420,797		1,439,544
Creditors: amounts falling due after more than one year					
			-		-
Net assets			1,420,797		1,439,544
Capital and reserves					
Called up share capital presented as equity			230		230
Profit and loss account			1,420,567		1,439,314
Shareholders funds			1,420,797		1,439,544

These 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'.

The notes on pages 6 to 12 form part of these abridged financial statements.

BARRY DEASY CONSULTING LIMITED

Balance sheet (continued)

As at 30 June 2025

We, as directors of BARRY DEASY CONSULTING 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 358 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 4 February 2025 and signed on behalf of the board by:

Director Mr. D.F. Deasy
Director

Director Ms. C. M. Deasy
Director

The notes on pages 6 to 12 form part of these abridged financial statements.

BARRY DEASY CONSULTING LIMITED

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is BARRY DEASY CONSULTING LIMITED., Shanededa,, Curraheen Road,, Ballinveitig,, Co. Cork..

Statement Of Compliance

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 financial statements are expressed in Euro(€) which is the presentational currency of the company. These financial statements present information about the company as an individual undertaking and not about its group, The company has availed of the exemption from the requirement to prepare group financial statements in section 297 of the companies act 2014.

2. Accounting policies and measurement bases

3. Basis of preparation

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' and Irish statute comprising the Companies Act 2014.

The financial statements are prepared in Euro (€) and all amounts have been rounded to the nearest euro.

Turnover

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

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the profit and loss account, 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.

BARRY DEASY CONSULTING LIMITED

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

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 12.5%
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

BARRY DEASY CONSULTING LIMITED

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

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.

Investments

Equity investments are recognised initially at fair value which is normally the transaction price (but excludes any transaction costs, where the investment is subsequently measured at fair value through profit and loss). Subsequently, they are measured at fair value through profit or loss except for those equity investments that are not publicly traded and whose fair value cannot otherwise be measured reliably which are recognised at cost less impairment until a reliable measure of fair value becomes available. If a reliable measure of fair value is no longer available, the equity instrument's fair value on the last date the instrument was reliably measurable is treated as the cost of the instrument.

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.

Judgments

The directors consider the accounting assumptions below to be its critical accounting judgements:

Going Concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and accordingly consider it appropriate to prepare the financial statements on a going concern basis.

4. Staff numbers

The average number of persons employed by the company during the financial year, including the directors was 2 (2024: 2).

5. Directors remuneration

The directors aggregate remuneration was as follows:

	2025	2024
	€	€
Emoluments in respect of qualifying services	83,400	83,817

BARRY DEASY CONSULTING LIMITED

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

6. Pension Benefits

Pension benefits are funded by way of contributions to defined contribution schemes and are charged to the profit and loss account as they arise.

7. (Loss)/profit before tax

(Loss)/profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	6,468	-
	<u>6,468</u>	<u>-</u>

8. Tangible assets

	Motor vehicles	Total
	€	€
Cost		
At 1 July 2024	49,800	49,800
Additions	51,745	51,745
Disposals	(49,800)	(49,800)
At 30 June 2025	<u>51,745</u>	<u>51,745</u>
Depreciation		
At 1 July 2024	49,800	49,800
Charge for the financial year	6,468	6,468
Disposals	(49,800)	(49,800)
At 30 June 2025	<u>6,468</u>	<u>6,468</u>
Carrying amount		
At 30 June 2025	<u>45,277</u>	<u>45,277</u>
At 30 June 2024	<u>-</u>	<u>-</u>

9. Tax on loss/profit

Major components of tax expense

	2025	2024
	€	€
Current tax:		
Irish current tax expense	1,516	17,556
Tax on loss/profit	<u>1,516</u>	<u>17,556</u>

BARRY DEASY CONSULTING LIMITED

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

10. Financial assets

	Shares in group undertakings	Total
	€	€
Cost		
At 1 July 2024	130	130
At 1 July 2024 and 30 June 2025	<u>130</u>	<u>130</u>
Provision for diminution in value		
At 1 July 2024 and 30 June 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 30 June 2025	<u>130</u>	<u>130</u>
At 30 June 2024	<u>130</u>	<u>130</u>

Details of subsidiary undertakings are set out in a later note. The capital and reserves and profit for the year ended 30 June 2025 of the subsidiaries is as follows :

	Barka	Suir Endocrine
	Limited	Products Ltd
	€	€
Capital and reserves	139,551	126,214
Profit for year	<u>1,950</u>	<u>18,284</u>

In the opinion of the directors the value of the investments is not less than the amount stated.

These financial statements present information about the company as an individual undertaking and not about its group. Statutory group accounts have not been prepared because the conditions laid down in section 297 of the Companies Act 2014 have been complied with.

11. Debtors

	2025	2024
	€	€
Called up share capital not paid	100	100
Amounts owed by subsidiaries	<u>100,000</u>	<u>220,000</u>
	<u>100,100</u>	<u>220,100</u>

BARRY DEASY CONSULTING LIMITED

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

12. Short Term Investments

	2025	2024
	€	€
Managed funds	1,207,520	1,246,713

13. Creditors: amounts falling due within one year (include)

	2025	2024
	€	€
PAYE and social welfare	5,419	3,225
Corporation tax	(14,803)	(11,096)
VAT	8,414	12,669
	<u>(970)</u>	<u>4,798</u>

14. Events after the end of the reporting period

There are no significant events between the Balance Sheet date and the date of signing of the financial statements, which require adjustment to or disclosure in the financial statements.

15. Related party transactions

All sales during the year were to group companies. The company sold €120,000 (2024: €220,000) of services to Barka limited during the year. At the year end an amount of €100,000 (2024 : €220,000) is due from a subsidiary, Barks Limited and an amount of €nil (2024 : €Nil) is due to a subsidiary company, Suir Endocrine Products Limited.

Key management personnel

All directors and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration including pension in respect of these individuals is € 83,400 (2024 : €83,817).

BARRY DEASY CONSULTING LIMITED

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

16. Subsidiary undertakings

At 30 June 2025 the company had the following subsidiary undertakings with group share as detailed below :

Barka Limited

Nature Of Business : Handling, transport and sale of Raw Material for animal consumption.

Group Share : 51%.

Registered Office : Unit 6B-1, Gurtnafleur Business Park, Clonmel, Co. Tipperary.

Suir Endocrine Products Limited

Nature Of Business : Collection , storaGE and sale of pancreas glands.

Group Share : 51%.

Registered Office : Shaneeda, Curraheen Road, Ballinveiltig, Co. Cork.

17. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 February 2025.