

**Company registration number: 528285**

**BBTT Limited**

**Unaudited abridged financial statements**

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

## **BBTT Limited**

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## **BTT Limited**

### **Directors and other information**

<b>Directors</b>	John David Homan Sarah Kearney
<b>Secretary</b>	Michael Homan
<b>Company number</b>	528285
<b>Registered office</b>	13 Carysfort Downs Blackrock Co Dublin
<b>Business address</b>	13 Carysfort Downs Blackrock Co Dublin
<b>Accountant</b>	William Grimes & Associates 72 Carraig Oskair Naas Co Kildare W91 C8WY
<b>Bankers</b>	Permanent/TSB 14-16 Lower Kilmacud Road Stillorgan Co Dublin

## **BTT 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.

Company law requires the directors to prepare financial statements for each financial year. Under that law, they have 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 directors are 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 directors are 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 them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**John David Homan**  
Director

**Sarah Kearney**  
Director

Date

1/10/25

**BBTT Limited**

**Accountants' Report to the board of directors  
on the Unaudited abridged financial statements of BBTT Limited**

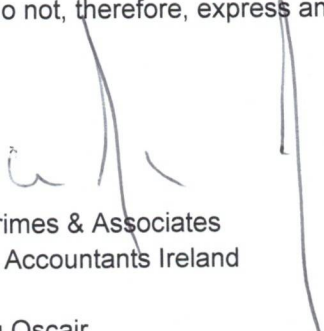
In accordance with the engagement letter dated 15 August 2025, and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes from the accounting records and information and explanations you have given to me.

This report is made to the company's board of directors, as a body, in accordance with the terms of our engagement. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the company's board of directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors for my work or for this report.

I have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the financial year ended 31 May 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

I have not been instructed to carry out an audit of the financial statements. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the financial statements.



William Grimes & Associates  
Chartered Accountants Ireland

72 Carraig Oscair  
Naas  
Co Kildare  
W91 C8WY

1 October 2025

**BBTT Limited**  
**Balance sheet**  
**As at 31 May 2025**

	<b>2025</b>	2024
	€	€
Fixed assets	450	3,050
Current assets	(344)	16,589
Creditors: amounts falling due within one year	-	(13,604)
<b>Net current (liabilities)/assets</b>	<u>(344)</u>	<u>2,985</u>
<b>Total assets less current liabilities</b>	106	6,035
Accruals and deferred income	(2,565)	(2,205)
<b>Net (liabilities)/assets</b>	<u>(2,459)</u>	<u>3,830</u>
<b>Capital and reserves</b>	<u>(2,459)</u>	<u>3,830</u>

We, as directors of BBTT 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) 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
- (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 board of directors on 1 October 2025 and signed on behalf of the board by:

**John David Homan**  
Director

**Sarah Kearney**  
Director

## **BBTT Limited**

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

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

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 13 Carysfort Downs, Blackrock, Co Dublin.

#### **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 going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105. The Financial Reporting Standard applicable to the Micro-entities Regime issued by the Financial Reporting Council.

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.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

##### **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.

##### **Financial assets**

Financial assets are measured initially at cost, and subsequently stated at cost less accumulated impairment losses.

**BTT Limited**

**Notes to the abridged financial statements (continued)**  
**Financial year ended 31 May 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 date.

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.

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

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	3,632	1,090
(Loss)/profit for the financial year	(6,291)	2,540
<b>At the end of the financial year</b>	<u>(2,659)</u>	<u>3,630</u>

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	€	€
Trade debtors	(23,593)	3,204
Other debtors	3,441	-
	<u>(20,152)</u>	<u>3,204</u>

**6. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Trade creditors	-	10,755
Tax and social insurance:		
Corporation tax	-	363
VAT	-	2,486
Accruals	2,565	2,205
	<u>2,565</u>	<u>15,809</u>