

Registration No: 632319

BBTO Wiseman Limited

Abridged accounts for the year ended 31 August 2025

BBTO Wiseman Limited

Table of Contents	Page
Directors and other information	1
Abridged balance sheet	2
Notes to the abridged financial statements Including Statement of Accounting Policies	3 - 6

BBTO Wiseman Limited

Company Information

Directors: Kenneth Wiseman
Lori Ann Wiseman

Secretary: Kenneth Wiseman

Registered Office: 21 Elm Park
Ballymagan
Buncrana
Co Donegal
F93 R928

Company No: 632319

BBTO Wiseman Limited

Abridged Balance sheet as at 31 August 2025

Notes	2025	2024	€	€
Fixed Assets				
Tangible assets	6		1,900	2,379
Intangible assets			-	-
			=====	====
			1,900	2,379
Current Assets				
Stock	7		-	-
Debtors	8		2	2
Cash at bank and in hand			47,771	36,953
Creditors: amounts falling due within one year				
Creditors	9		(824)	(2,460)
			=====	====
Net Current assets			46,949	34,495
			=====	====
Total assets less current liabilities			36,874	36,874
Creditors: amounts falling due after one year				
Creditors	10		(-)	(-)
			=====	====
Net assets			36,874	36,874
			=====	====
Capital and reserves				
Called Up Share Capital	11		2	2
Profit and loss account			36,872	36,872
			=====	====
Equity shareholders' fund	12		36,874	36,874

We, as directors of BBTO Wiseman 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 are satisfied;
- The shareholders 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 Statutory 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 year and to otherwise comply with the provisions of the Companies Act 2014 relating to Statutory Financial Statements so far as applicable to the company.

BBTO Wiseman Limited

- e) The company has relied on the specified exemption contained in Section 352 Companies Act 2017; 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 Companies Act 2014.

The financial statements were approved and authorised for issue by the Board of Directors on 28th February 2026 and was signed below on its behalf by:

Kenneth Wiseman
Director

Lori Ann Wiseman
Director

Dated: 28th February 2026

The notes on pages 3 to 6 form an integral part of these financial statements.

BBTO Wiseman Limited

1. 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.

1.1 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

The total turnover of the company for the year has been derived from its principal activity undertaken in Europe.

1.2 Tangible fixed assets and depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures and fittings – 12.5% Straight Line

Motor Vehicles – 20% Straight line

2. Employees

The average number of persons employed by the company (including executive directors) during the year were:

	2025	2024
Staff	2	2
	=====	=====

3. Employment costs

	2025	2024
	€	€
Wages and salaries	-	-
Social welfare costs	-	-
	=====	=====

4. Directors' Remuneration

	2025	2024
	€	€
Directors salaries	86,000	84,000
	=====	=====

5. Tax on profit on ordinary activities

	2025	2024
	€	€
Current Tax	630	-
	=====	=====

BBTO Wiseman Limited

6. Tangible fixed assets

	Fixtures & Fittings €	Motor vehicles €	Total €
Cost			
At 1 September 2024	3,840	-	3,840
Additions	-	-	-
Disposal	-	-	-
	=====	=====	=====
At 31 August 2025	3,840	-	3,840
Depreciation			
At 1 September 2024	1,460	-	1,460
Charge for the year	480	-	480
Disposal	-	-	-
	=====	=====	=====
At 31 August 2025	1,940	-	1,940
Net book values			
At 1 September 2024	2,377	-	2,377
At 31 August 2025	1,900	-	1,900

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	-	-
	=====	=====

8. Debtors

	2025 €	2024 €
Directors Current Account	431	-
	=====	=====
Total	-	-

9. Creditors: amounts falling due within one year

	2025 €	2024 €
Directors Account	-	2,292
Corporation Tax	630	-
PAYE and Social Welfare	194	168
	=====	=====
Total	824	2,460

BBTO Wiseman Limited

10. Creditors: amounts falling due after one year

	2025	2024
	€	€
Directors Loan	-	-
	=====	=====
Total	-	-

11. Called Up Share Capital

	2025	2024	
	€	€	
Allotted, Called-Up and Fully Paid			
100 Ordinary Share of €1.00 each	2	2	
	=====	=====	
Current period		2025	
Class	Number of shares	Nominal value per share	Total
Ordinary	2	€1	€2
Total share capital:			€2

12. Controlling Interest

The shareholding is distributed equally between the directors. The directors collectively are considered to be the company's controlling party.

13. Capital commitments

There were no capital commitments at the year end.

14. Approval of financial statements

The board of directors approved these financial statements on 28th February 2026.