

Company registration number: 292747

**BARKA LIMITED
Trading as BARKA LIMITED.**

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

BARKA LIMITED

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Statement of changes in equity	3
Balance sheet	4 - 5
Notes to the abridged financial statements	6 - 11

BARKA LIMITED

Directors and other information

Directors	Director Mr. D.F. Deasy Director Ms. C. M. Deasy
Secretary	Mr. D. F. Deasy
Company number	292747
Registered office	BARKA LIMITED. Unit 6B-1, Gurtnafleur Business Park, Clonmel, Co. Tipperary.
Business address	Unit 6B-1, Gurtnafleur Business Park, Clonmel, Co. Tipperary.
Accountants	Patrick J. Kennedy & Co., Chartered Accountants, 6 William Street, Kilkenny
Bankers	Allied Irish Bank Plc, 66 South Mail, Cork.
Solicitors	Donegans, Solicitors, No. 6 Lapps Quay, Cork.

BARKA 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

BARKA 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	127	119,328	119,455
(Loss)/profit for the financial year		21,469	21,469
Total comprehensive income for the financial year	-	21,469	21,469
At 30 June 2024 and 1 July 2024	127	140,797	140,924
(Loss)/profit for the financial year		(1,373)	(1,373)
Total comprehensive income for the financial year	-	(1,373)	(1,373)
At 30 June 2025	127	139,424	139,551

BARKA LIMITED**Balance sheet
As at 30 June 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	7	4,919		12,113	
			4,919		12,113
Current assets					
Debtors	8	223,466		109,982	
Cash at bank and in hand		258,856		331,107	
		482,322		441,089	
Creditors: amounts falling due within one year	9	(347,690)		(312,278)	
Net current assets			134,632		128,811
Total assets less current liabilities			139,551		140,924
Creditors: amounts falling due after more than one year			-		-
Net assets			139,551		140,924
Capital and reserves					
Called up share capital presented as equity			127		127
Profit and loss account			139,424		140,797
Shareholders funds			139,551		140,924

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 11 form part of these abridged financial statements.

BARKA LIMITED

**Balance sheet (continued)
As at 30 June 2025**

We, as directors of BARKA 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 3 February 2026 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 11 form part of these abridged financial statements.

BARKA 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 BARKA LIMITED., Unit 6B-1., Gurtnafleur Business Park., Clonmel., Co. Tipperary..

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.

These financial statements present information about the company as an individual undertaking and not about the 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 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 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 goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

BARKA LIMITED

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

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.

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:

Fittings fixtures and equipment	- 12.5%%
Motor vehicles	- 12.5%

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.

BARKA 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.

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 consider it appropriate to prepare the financial statements on a going concern basis despite the increase in the wholesale price of meat at present in Ireland .

Stocks

Stocks are kept to a minimum and adequate allowance has been made to reflect the fact that its shelf life may be limited.

Foreign Currencies

The financial statements are expressed in Euro(€).

Transactions during the year have been translated at the rate of exchange ruling at the date of the transactions or at the related forward exchange contract rate where such contracts exist. Assets and liabilities denominated in foreign currencies are translated to Euro at the rates of exchange ruling at the Balance sheet date or at the related forward exchange contract rate where such contracts exist. The resulting profits or losses are dealt with in the profit and loss account.

Defined contribution plans

The company operates a defined contribution scheme for certain employees. Contributions to the scheme are charged to the profit and loss account in the period to which they relate. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the Balance sheet.

4. Staff numbers

The average number of persons employed by the company during the financial year, including the directors was 1 (2024: 1).

BARKA LIMITED

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

5. Profit before tax

Profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	8,202	8,409
	<u>8,202</u>	<u>8,409</u>

6. Tax on profit

Major components of tax expense

	2025	2024
	€	€
Current tax:		
Irish current tax expense	3,323	4,380
Tax on profit	<u>3,323</u>	<u>4,380</u>

7. Tangible assets

	Plant and machinery	Motor vehicles	Total
	€	€	€
Cost			
At 1 July 2024	33,380	24,227	57,607
Additions	1,008	-	1,008
At 30 June 2025	<u>34,388</u>	<u>24,227</u>	<u>58,615</u>
Depreciation			
At 1 July 2024	33,380	12,114	45,494
Charge for the financial year	126	8,076	8,202
At 30 June 2025	<u>33,506</u>	<u>20,190</u>	<u>53,696</u>
Carrying amount			
At 30 June 2025	<u>882</u>	<u>4,037</u>	<u>4,919</u>
At 30 June 2024	<u>-</u>	<u>12,113</u>	<u>12,113</u>

BARKA LIMITED

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

8. Debtors

	2025	2024
	€	€
Trade debtors	205,354	90,611
VAT refundable	16,337	17,596
Prepayments	1,775	1,775
	<u>223,466</u>	<u>109,982</u>

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

	2025	2024
	€	€
PAYE and social welfare	4,813	4,977
Corporation tax	(3,094)	(677)
VAT	-	-
	<u>1,719</u>	<u>4,300</u>

The bank holds a letter of guarantee from D. F. Deasy (director) amounting to €6,349 (2024: €6,349) in respect of overdraft facilities.

Amounts due to group entities are repayable on demand, unsecured and interest free.

10. Events after the end of the reporting period

There were no other 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.

11. Related party transactions

Barks Limited purchased professional services from Barry Deasy Consulting Limited, parent undertaking, amounting to €120,000 (2024 : €220,000) during the year. At the year end an amount of €100,000 (2024 : €220,000) is due to Barry Deasy Consulting Limited.

Barka Limited purchased goods to the value of €nil (2024 : €NIL) and services to the value of €nil (2024 : €nil) from Suir Endocrine Products Limited, a group company during the year. At the year end an amount of €1,230 (2024 : €1,230) is due by 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 in respect of these individuals is €nil.

BARKA LIMITED

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

12. Parent Undertaking & Controlling Party

The company is a subsidiary of Barry Deasy Consulting Limited, a company incorporated in Ireland. The registered office of Barry Deasy Consulting Limited is Shaneeda, Cureaheen Road, Ballinveilig, Co. Cork.

Barry Deasy, director, holds 100% of the ordinary share capital of Barry Deasy Consulting Limited and is deemed to be the ultimate controlling party.

13. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 3 February 2026.