



**Company Number: 328233**

**Bar Trade Control Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 30 June 2025**

**Bar Trade Control Ltd**  
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**Bar Trade Control Ltd**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Receivables	5	35,072	35,644
Cash and cash equivalents		4,109	18,147
		<u>39,181</u>	<u>53,791</u>
<b>Payables: amounts falling due within one year</b>	6	<u>(31,744)</u>	<u>(36,075)</u>
<b>Net Current Assets</b>		<u>7,437</u>	<u>17,716</u>
<b>Total Assets less Current Liabilities</b>		<u>7,437</u>	<u>17,716</u>
<b>Equity</b>			
Called up share capital presented as equity		76	76
Retained earnings	7	7,361	17,640
<b>Equity attributable to owners of the company</b>		<u>7,437</u>	<u>17,716</u>

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 Bar Trade Control Ltd, 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 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 16 December 2025 and signed on its behalf by:**

**Jonathan Spratt**  
**Director**

**Stephen Sarsfield**  
**Director**

# Bar Trade Control Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

### 1. General Information

Bar Trade Control Ltd, registration number 328233 is a company limited by shares incorporated in Ireland. The registered office of the company is 77 Burrin Manor, Tullow Road, Carlow, R93X4C8 which is also the principal place of business of the company. The principal activity of the company is to report on stock levels, identify problem areas, and provide detailed reports on findings. The clients are in the licensed trade, hotels, and restaurants. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 June 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.

#### Revenue

Revenue comprises the invoice value of services supplied by the company, exclusive of trade discounts and value-added tax.

#### Government grants

Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the company has complied with all attached conditions.

Capital Grants are initially recognised as deferred income on the balance sheet and credited to the profit and loss account by instalments on a basis consistent with the depreciation policy of the relevant asset, as adjusted for any impairment.

Revenue grants are credited to income so as to match them with the expenditure to which they relate. Government grants received are included in 'other income' in profit or loss.

#### Cash Flow Statements

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a statement of cash flows because it is classified as a small company.

#### Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
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**Bar Trade Control Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

**Trade and other receivables**

Trade and other receivables 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.

**Cash and cash equivalents**

Cash and at bank and on hand include cash on hand, demand deposits, and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position. In the Statement of Financial Position bank overdrafts are shown within Payables.

**Trade and other payables**

Trade and other payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Taxation and deferred 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 Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

**Ordinary share capital**

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

**3. Employees**

The average monthly number of employees, including directors, during the financial year was 2, (2024 - 2).

**4. Property, plant and equipment**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 July 2024	5,382	5,382
At 30 June 2025	5,382	5,382
<b>Depreciation</b>		
At 1 July 2024	5,382	5,382
At 30 June 2025	5,382	5,382
<b>Carrying amount</b>		
At 30 June 2025	-	-
<b>5. Receivables</b>	<b>2025 €</b>	<b>2024 €</b>
Trade receivables	<b>35,072</b>	35,644

**Bar Trade Control Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

<b>6. Payables</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	<b>28,327</b>	32,302
Directors' current accounts (Note 9)	<b>167</b>	167
Accruals	<b>3,250</b>	3,606
	<u><b>31,744</b></u>	<u>36,075</u>

**7. Income Statement**

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
At 1 July 2024	<b>17,640</b>	8,656
(Loss)/profit for the financial year	<b>(10,279)</b>	8,984
At 30 June 2025	<u><b>7,361</b></u>	<u>17,640</u>

**8. Capital commitments**

The company had no material capital commitments at the financial year-ended 30 June 2025.

**9. Directors' remuneration and transactions**

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Remuneration	<u><b>56,306</b></u>	<u>52,000</u>

The following amounts are repayable to the directors:

	<b>2025</b>	2024
	<b>€</b>	<b>€</b>
Jonathan Spratt	<u><b>167</b></u>	<u>167</u>

**10. Events After the End of the Reporting Period**

There have been no significant events affecting the company since the financial year-end.

**11. Changes in Equity**

The changes in equity during the year after the prior year adjustment are the remeasurement of the assets and liabilities in the defined benefit pension scheme for staff, the establishment of a cash flow hedge, a gain on the hedging instrument in respect of the net assets of foreign operations, the dividends paid in respect of the equity share capital and a further issue of equity shares.

**12. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 16 December 2025.