

Company Number: 469244

Warringah Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

Warringah Limited
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Warringah Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr Gerard Ryan Mrs Orla Ryan
Company Secretary	Mr Gerard Ryan
Company Number	469244
Registered Office	Derrymore Glen, Derrymore, Meelick, Co. Clare Ireland
Business Address	Derrymore Glen, Derrymore, Meelick, Co. Clare Ireland
Accountants	Edward J Hopkins & Co 16 Clontarf Place Limerick Co. Limerick V94 DY2

Warringah Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 August 2025

The directors made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" 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 for the company financial statements and then apply them consistently;
- make judgements 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.

Directors' declaration on unaudited financial statements

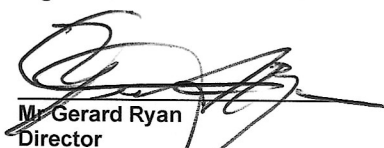
In relation to the financial statements which comprise the Statement of Total Recognised Gains and Losses, the Statement of Financial Position and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that they have made available to Edward J Hopkins & Co, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 August 2025."

Signed on behalf of the board


Mr Gerard Ryan
Director

2 February 2026


Mrs Orla Ryan
Director

2 February 2026

Warringah Limited
CHARTERED ACCOUNTANT REPORT
to the Board of Directors on the Compilation of the unaudited Abridged financial
statements of Warringah Limited
for the financial year ended 31 August 2025


In accordance with my engagement letter dated 1 July 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, I have compiled for your approval the abridged financial statements of the company for the financial year ended 31 August 2025 as set out on pages 7 to 12 which comprise the Statement of Total Recognised Gains and Losses, the Statement of Financial Position and the related notes from the company's accounting records and information and explanations you have given to me.

This report is made solely to the Board of Directors of Warringah Limited, as a body, in accordance with the terms of my 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 its Board of Directors, as a body, for my work or for this report.

As a firm regulated by the Association of Chartered Certified Accountants my work will be carried out in accordance with the Technical Factsheet 163 Audit Exempt Companies - ACCA Accounts Preparation Report and ISRS 4410 International Standard on Related Services -Compilation Engagements. In carrying out this engagement I have complied with the ethical guidance laid down by the association relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 August 2025 your duty to ensure that Warringah Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Warringah Limited. You consider that Warringah Limited is exempt from the statutory audit requirement for the financial year.

I have not been instructed to carry out an audit or a review of the abridged financial statements of Warringah Limited. For this reason, I have not verified the adequacy, 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 statutory abridged financial statements.



EDWARD J HOPKINS & CO
16 Clontarf Place
Limerick
Co. Limerick
V94 DY2

2 February 2026

Warringah Limited

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the financial year ended 31 August 2025

	2025 €	2024 €
(Loss)/profit after taxation	(55,983)	179,344
Total recognised losses/gains for the financial year	<u>(55,983)</u>	<u>179,344</u>
Total recognised losses/gains since last annual report	(55,983)	179,344

Note of historical cost profits and losses

The difference between the results as disclosed in the Profit and Loss Account and the result on an unmodified historical cost basis is not material.

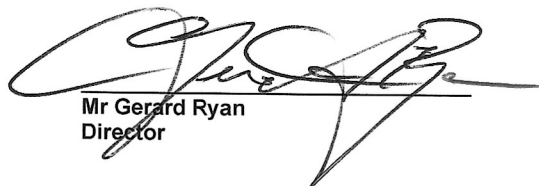
Warringah Limited
STATEMENT OF FINANCIAL POSITION
as at 31 August 2025

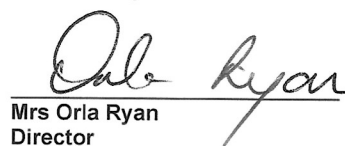
	Notes	2025 €	2024 €
Fixed Assets			
Intangible assets	6	-	5,711
Tangible assets	7	37,748	16,227
Fixed Assets		<u>37,748</u>	<u>21,938</u>
Current Assets			
Stocks	8	211,341	133,603
Debtors	9	48,010	44,753
Cash at bank and in hand		164,549	327,737
		<u>423,900</u>	<u>506,093</u>
Creditors: amounts falling due within one year	10	<u>(35,351)</u>	<u>(45,751)</u>
Net Current Assets		<u>388,549</u>	<u>460,342</u>
Total Assets less Current Liabilities		<u>426,297</u>	<u>482,280</u>
Capital and Reserves			
Called up share capital presented as equity	12	2	2
Retained earnings	13	426,295	482,278
Shareholders' Funds		<u>426,297</u>	<u>482,280</u>

We as Directors of Warringah 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 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 micro companies' regime.

Approved by the board on 2 February 2026 and signed on its behalf by:


Mr Gerard Ryan
Director


Mrs Orla Ryan
Director

Warringah Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

1. General Information

Warringah Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 469244. The registered office of the company is Derrymore Glen., Derrymore., Meelick., Co. Clare, Ireland. 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 financial year ended 31 August 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

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 company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Intangible assets

Intangible assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 10 years.

Tangible assets and depreciation

Tangible assets 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 tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	10% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors 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.

Warringah Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

continued

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

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.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Profit and Loss Account.

Research and development

Development expenditure is written off in the same financial year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the company is expected to benefit.

Ordinary share capital

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

3. Turnover

The turnover for the financial year is analysed as follows:

	2025	2024
	€	€
By Category:		
Sales: Consultancy	254,688	295,286
Sales: Ballon Art Sales	37,880	49,031
Sales: Salon Software sales	26,341	36,466
	<u>318,909</u>	<u>380,783</u>

The whole of the company's turnover is attributable to its market in Ireland and is derived from the principal activity of Software development and consultancy Services, ancillary services include ballon art and an agency for self-build aircraft kits.

4. Operating (loss)/profit

	2025	2024
	€	€
Operating (loss)/profit is stated after charging/(crediting):		
Amortisation of intangible assets	5,711	5,707
Depreciation of tangible assets	7,555	6,717
	<u>13,266</u>	<u>12,424</u>

Warringah Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

— continued

5. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025 Number	2024 Number
Directors	2	2
Staff	2	2
	<u>4</u>	<u>4</u>

6. Intangible assets

	Development Costs €	Total €
Cost		
At 1 September 2024	57,074	57,074
	<u>57,074</u>	<u>57,074</u>
At 31 August 2025	57,074	57,074
	<u>57,074</u>	<u>57,074</u>
Provision for diminution in value		
At 1 September 2024	51,363	51,363
On disposals	5,711	5,711
	<u>57,074</u>	<u>57,074</u>
At 31 August 2025	57,074	57,074
	<u>57,074</u>	<u>57,074</u>
Net book value		
At 31 August 2025	-	-
	<u>-</u>	<u>-</u>
At 31 August 2024	5,711	5,711
	<u>5,711</u>	<u>5,711</u>

7. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 September 2024	14,202	32,261	45,574	92,037
Additions	-	29,076	-	29,076
	<u>14,202</u>	<u>61,337</u>	<u>45,574</u>	<u>121,113</u>
At 31 August 2025	14,202	61,337	45,574	121,113
	<u>14,202</u>	<u>61,337</u>	<u>45,574</u>	<u>121,113</u>
Depreciation				
At 1 September 2024	9,669	20,566	45,575	75,810
Charge for the financial year	1,420	6,135	-	7,555
	<u>11,089</u>	<u>26,701</u>	<u>45,575</u>	<u>83,365</u>
At 31 August 2025	11,089	26,701	45,575	83,365
	<u>11,089</u>	<u>26,701</u>	<u>45,575</u>	<u>83,365</u>
Net book value				
At 31 August 2025	3,113	34,636	(1)	37,748
	<u>3,113</u>	<u>34,636</u>	<u>(1)</u>	<u>37,748</u>
At 31 August 2024	4,533	11,695	(1)	16,227
	<u>4,533</u>	<u>11,695</u>	<u>(1)</u>	<u>16,227</u>

Warringah Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

continued

8. Stocks			2025	2024
			€	€
Finished goods and goods for resale			<u>211,341</u>	<u>133,603</u>
The replacement cost of stock did not differ significantly from the figures shown.				
9. Debtors			2025	2024
			€	€
Trade debtors			47,987	44,753
Taxation			23	-
			<u>48,010</u>	<u>44,753</u>
10. Creditors			2025	2024
Amounts falling due within one year			€	€
Payments received on account			13,530	-
Trade creditors			5,397	(12,440)
Taxation			5,602	26,237
Directors' current accounts			3,322	770
Accruals			7,500	31,184
			<u>35,351</u>	<u>45,751</u>
11. Taxation			2025	2024
			€	€
Debtors:				
VAT			23	-
Creditors:				
VAT			-	1,256
Corporation tax			-	23,900
PAYE			5,602	1,081
			<u>5,602</u>	<u>26,237</u>
12. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Authorised				
Ordinary	1,000,000	€1.00 each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, called up and fully paid				
Ordinary	2	€1.00 each	<u>2</u>	<u>2</u>

Warringah Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 August 2025

The directors' and the secretary's interests in the shares of the company are as follows:-

Name	Class of Shares	Number Held	
		At 31/08/25	01/09/24
Mr Gerard Ryan	Ordinary	1	1
Mrs Orla Ryan	Ordinary	1	1
		<u>2</u>	<u>2</u>

13. Profit and loss account

	2025 €	2024 €
At 1 September 2024	482,278	302,934
(Loss)/profit for the financial year	(55,983)	179,344
At 31 August 2025	<u>426,295</u>	<u>482,278</u>

14. Capital commitments

The company had no material capital commitments at the financial year-ended 31 August 2025.

15. Post-Balance Sheet Events

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

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 February 2026.