

Wexford Wedding Photos Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Wexford Wedding Photos Limited

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Wexford Wedding Photos Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 June 2025

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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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.

Signed on behalf of the board

Lee Robinson
Director

Edyta Walkowska
Director

12 February 2026

Wexford Wedding Photos Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	44,407	31,880
Current Assets			
Debtors	6	5,867	5,767
Cash and cash equivalents		11,403	6,730
		17,270	12,497
Creditors: amounts falling due within one year	7	(75,697)	(54,741)
Net Current Liabilities		(58,427)	(42,244)
Total Assets less Current Liabilities		(14,020)	(10,364)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(14,120)	(10,464)
Equity attributable to owners of the company		(14,020)	(10,364)

Wexford Wedding Photos Limited

STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

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 Wexford Wedding Photos 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 small companies' regime.

Approved by the board on 12 February 2026 and signed on its behalf by:

Lee Robinson
Director

Edyta Walkowska
Director

Wexford Wedding Photos Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2023	100	(3,316)	(3,216)
Loss for the financial year	-	(7,148)	(7,148)
At 30 June 2024	100	(10,464)	(10,364)
Loss for the financial year	-	(3,656)	(3,656)
At 30 June 2025	100	(14,120)	(14,020)

Wexford Wedding Photos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Wexford Wedding Photos Limited is a company limited by shares incorporated in Ireland. 64 Heathfield, Clonard, Wexford is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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.

Turnover

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

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:

Short leasehold property	-	2.5% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% 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.

Leasing

Rentals payable under operating leases are dealt with in the Income Statement as incurred over the period of the rental agreement.

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.

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.

Wexford Wedding Photos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

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 balance sheet date.

Ordinary share capital

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

3. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of property, plant and equipment	8,666	5,686
(Profit) on disposal of property, plant and equipment	-	(100)
	<u> </u>	<u> </u>

4. Employees

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

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

5. Property, plant and equipment

	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 July 2024	20,730	59,126	-	79,856
Additions	-	10,421	10,772	21,193
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	20,730	69,547	10,772	101,049
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 July 2024	3,807	44,169	-	47,976
Charge for the financial year	518	5,994	2,154	8,666
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2025	4,325	50,163	2,154	56,642
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 June 2025	16,405	19,384	8,618	44,407
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 June 2024	16,923	14,957	-	31,880
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Wexford Wedding Photos Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

6. Debtors	2025	2024
	€	€
Directors' current accounts	<u>5,867</u>	<u>5,767</u>
7. Creditors	2025	2024
Amounts falling due within one year	€	€
Net obligations under finance leases and hire purchase contracts	10,922	-
Trade creditors	2,697	-
Taxation	1,978	2,341
Other creditors	<u>60,100</u>	<u>52,400</u>
	<u>75,697</u>	<u>54,741</u>
8. Income Statement		
	2025	2024
	€	€
At 1 July 2024	(10,464)	(3,316)
Loss for the financial year	<u>(3,656)</u>	<u>(7,148)</u>
At 30 June 2025	<u>(14,120)</u>	<u>(10,464)</u>
9. Financial commitments		
Total future minimum lease payments under non-cancellable operating leases are as follows:		
	2025	2024
	€	€
Due:		
Within one year	6,047	6,047
Between one and five years	<u>1,740</u>	<u>7,787</u>
	<u>7,787</u>	<u>13,834</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 June 2025.		
11. Directors' remuneration	2025	2024
	€	€
Remuneration	68,986	67,383
Pension contributions	<u>6,054</u>	<u>5,765</u>
	<u>75,040</u>	<u>73,148</u>
12. Events After the End of the Reporting Period		
There have been no significant events affecting the company since the financial year-end.		

Wexford Wedding Photos Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 12 February 2026.