

Company Number: 457806

W & J AutoExpress Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

W & J AutoExpress Limited
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W & J AutoExpress Limited
DIRECTORS AND OTHER INFORMATION

Directors	John Buckley William O Donovan Lauraine O'Donovan Sharon Buckley
Company Secretary	John Buckley
Company Number	457306
Registered Office and Business Address	Unit 3 City North Business Park Dublin Hill, Cork
Accountants	Forvis Mazars Ireland Limited Chartered Accountants 25 Bank Place Mallow Co. Cork Ireland

W & J AutoExpress Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 30 April 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 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet 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.

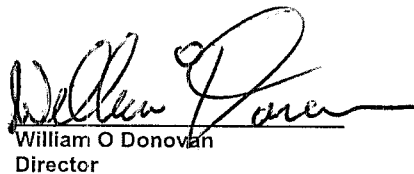
The directors confirm that they have made available to Forvis Mazars Ireland Limited, (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

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 30 April 2025."

Signed on behalf of the board


John Buckley
Director

23 January 2026


William O Donovan
Director

23 January 2026

W & J AutoExpress Limited
BALANCE SHEET
as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>223,146</u>	<u>229,782</u>
Current Assets			
Stocks	8	22,000	25,000
Debtors	9	74,902	48,180
Cash and cash equivalents		<u>398,402</u>	<u>236,922</u>
		<u>495,304</u>	<u>310,102</u>
Creditors: amounts falling due within one year	10	<u>(153,043)</u>	<u>(107,687)</u>
Net Current Assets		<u>342,261</u>	<u>202,415</u>
Total Assets less Current Liabilities		<u>565,407</u>	<u>432,197</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		<u>565,307</u>	<u>432,097</u>
Equity attributable to owners of the company		<u>565,407</u>	<u>432,197</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 W & J AutoExpress 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,

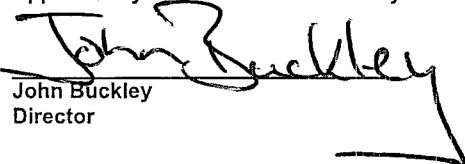
(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

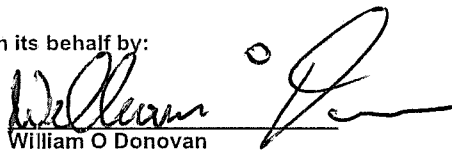
(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(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 23 January 2026 and signed on its behalf by:


John Buckley
Director


William O Donovan
Director

W & J AutoExpress Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

W & J AutoExpress Limited is a company limited by shares incorporated in Ireland. Unit 3, City North Business Park, Dublin Hill, Cork 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 April 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 goods and services supplied by the company, exclusive of trade discounts and value added tax.

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:

Buildings Freehold	-	2% Straight line
Plant and machinery	-	15% Reducing balance
Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	20% Reducing balance

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 and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stockss 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.

W & J AutoExpress Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

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.

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.

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 Balance Sheet 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.

Pensions

The company operates a defined contribution pension scheme for directors. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Profit and Loss Account in the period to which they relate.

Ordinary share capital

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

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of plant and equipment

Long-lived assets consisting of freehold property, motor vehicles and plant and equipment, comprise a portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic life of each asset and estimates of residual values. The directors regularly review the useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation charges for the period. Details of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. The level of provision required is reviewed on an on-going basis.

W & J AutoExpress Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

(c) Inventory Provision

The company is involved in the repair and maintenance of motor vehicles. As a result it is necessary to consider the recoverability of the cost of inventory and the accolated provisioning requirement. When calculating the inventory provision management review stock for estimated realisable value and obsolesce. The level of provision required is reviewed on an on-going basis.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	9,086	9,350
Profit on disposal of intangible fixed assets	-	(11,229)
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	2,337	47
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was

	2025	2024
	Number	Number
Directors	4	2
General operatives	6	5
	<u> </u>	<u> </u>
	10	7
	<u> </u>	<u> </u>

7. Tangible assets

	Buildings Freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 May 2024	262,142	47,344	9,377	20,537	339,400
Additions	-	2,450	-	-	2,450
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	262,142	49,794	9,377	20,537	341,850
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation					
At 1 May 2024	50,198	41,610	5,274	12,536	109,618
Charge for the financial year	5,243	1,228	615	2,000	9,086
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	55,441	42,838	5,889	14,536	118,704
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value					
At 30 April 2025	<u>206,701</u>	<u>6,956</u>	<u>3,488</u>	<u>6,001</u>	<u>223,146</u>
At 30 April 2024	<u>211,944</u>	<u>5,734</u>	<u>4,103</u>	<u>8,001</u>	<u>229,782</u>

8. Stocks	2025	2024
	€	€
Finished goods and goods for resale	22,000	25,000
	<u> </u>	<u> </u>

The replacement cost of stock did not differ significantly from the figures shown.

W & J AutoExpress Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

9. Debtors	2025	2024
	€	€
Trade debtors	56,574	24,852
Directors' current accounts	10,000	20,000
Taxation	2,500	2,500
Prepayments	5,828	828
	<u>74,902</u>	<u>48,180</u>

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	91,939	76,129
Taxation	51,270	25,358
Accruals	9,834	6,200
	<u>153,043</u>	<u>107,687</u>

11. Pension costs - defined contribution

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. Pension costs amounted to €37,025 (2024 - €31,300).

12. Income Statement

	2025	2024
	€	€
At 1 May 2024	432,097	352,452
Profit for the financial year	133,210	79,645
At 30 April 2025	<u>565,307</u>	<u>432,097</u>

13. Capital commitments

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

14. Directors' remuneration	2025	2024
	€	€
Remuneration	254,506	180,607
Pension contributions	37,025	31,300
	<u>291,531</u>	<u>211,907</u>

The remuneration of the directors is deemed to be that of the key management personnel.

15. Post-Balance Sheet Events

There have not been significant events affecting the company since the financial year-end.

16. Comparative Figures

Certain comparative figures have been restated where necessary to conform with current period presentation.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 January 2026.