

WOW HOUSE LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 August 2025

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for the financial year ended 31 August 2025

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WOW HOUSE LIMITED

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

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the director to prepare financial statements for each financial year. Under the law the director 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" issued by the Financial Reporting Council. Under company law, the director 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 director is 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 director is 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 and 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 and 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 Beyond Accounting Limited, all the Company's accounting records and provided all the information, books, or 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 31/08/2025.

Approved by the Board of Directors and signed on its behalf by:



Caroline Keran
Director

02 March 2026



William Keran
Director

WOW HOUSE LIMITED

BALANCE SHEET

for the financial year ended 31 August 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	5	45,971	655
		45,971	655
Current assets			
Debtors	6	21,084	0
Cash at bank and in hand	7	89,214	324,434
		110,298	324,434
Creditors: amounts falling due within one year	8	(41,639)	(35,978)
Net current assets		68,659	288,456
Total assets less current liabilities		114,630	289,111
Net assets		114,630	289,111
Capital and reserves			
Called-up share capital	9	2	2
Profit and loss account		114,628	289,109
Total shareholders' funds		114,630	289,111

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland' as adapted by Section 1A of FRS 102 and the Companies Act 2014.

WOW HOUSE LIMITED
BALANCE SHEET (continued)
for the financial year ended 31 August 2025

We, as directors of Wow House 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 s.358 are satisfied;
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.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 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;
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014; and 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 s.353 Companies Act 2014.

The financial statements of Wow House Limited (registered number: 400381) were approved and authorised for issue by the Board of Directors on 02 March 2026. They were signed on its behalf by:



Caroline Keran
Director



William Keran
Director

WOW HOUSE LIMITED

STATEMENT OF CHANGES IN EQUITY
for the financial year ended 31 August 2025

	Called-up share capital	Profit and loss account	Total
	€	€	€
At 01 September 2023	2	215,634	215,636
Profit for the financial year	0	73,476	73,476
Total comprehensive income	0	73,476	73,476
At 31 August 2024	2	289,109	289,111
At 01 September 2024	2	289,109	289,111
Loss for the financial year	0	(174,481)	(174,481)
Total comprehensive loss	0	(174,481)	(174,481)
At 31 August 2025	2	114,628	114,630

WOW HOUSE LIMITED

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

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Wow House Limited (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014 and its companies registration number is 400381. The address of the registered office is Carmel, Balkill Road, Howth, Dublin, Ireland. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Companies Act 2014 and Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

The functional currency of Wow House Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

The directors have assessed the Balance Sheet and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

WOW HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 August 2025

Employee benefits

Short term benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised as an expense when the Company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

A provision is recognised for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Company supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Where items recognised in other comprehensive income or equity are chargeable to or deductible for tax purposes, the resulting current or deferred tax expense or income is recognised in the same component of comprehensive income or equity as the transaction or other event that resulted in the tax expense or income.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Vehicles	5 years straight line
Fixtures and fittings	5 years straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

WOW HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 August 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.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

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.

Ordinary share capital

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

2. Employees

	2025	2024
	Number	Number
Monthly average number of persons employed by the Company during the year, including directors	2	2

3. Operating (loss)/profit and (loss)/profit on ordinary activities before taxation

Operating (loss)/profit and (loss)/profit on ordinary activities before taxation is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible fixed assets (note 5)	968	196

4. Directors' remuneration

	2025	2024
	€	€
Aggregate emoluments paid to or receivable by directors in respect of qualifying services	370,353	110,032

WOW HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 August 2025

5. Tangible assets

	Vehicles	Fixtures and fittings	Total
	€	€	€
Cost			
At 01 September 2024	0	982	982
Additions	46,284	0	46,284
At 31 August 2025	46,284	982	47,266
Accumulated depreciation			
At 01 September 2024	0	327	327
Charge for the financial year	771	197	968
At 31 August 2025	771	524	1,295
Net book value			
At 31 August 2025	45,513	458	45,971
At 31 August 2024	0	655	655

6. Debtors

	2025	2024
	€	€
Corporation tax	21,084	0

7. Cash and cash equivalents

	2025	2024
	€	€
Cash at bank and in hand	89,214	324,434

8. Creditors: amounts falling due within one year

	2025	2024
	€	€
Amounts owed to directors (note 10)	26,408	5,509
Corporation tax	0	10,542
Other taxation and social security	15,179	18,440
Other creditors	52	1,487
	41,639	35,978

WOW HOUSE LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 August 2025

9. Called-up share capital

	2025	2024
	€	€
Allotted, called-up and fully-paid		
2 Ordinary shares of €1.00 each	<u>2</u>	<u>2</u>

10. Related party transactions

Transactions with the entity's directors (or members of its governing body)

Amounts owed to directors

	2025	2024
	€	€
William Keran	<u>26,408</u>	<u>5,509</u>

11. Events after the Balance Sheet date

There have been no significant events affecting the Company since the balance sheet date.