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**WILDWIND LIMITED**

**ABRIDGED FINANCIAL STATEMENTS**

**CRO NO:625768**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**Shiels & Company**

CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

"The Hub" Nashville Park, Howth D13 V0Y8

**WILDWIND LIMITED**  
**ABRIDGED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**WILDWIND LIMITED**

**DIRECTORS AND OTHER INFORMATION**

**DIRECTORS:** Simon Crawford Morgan

**SECRETARY:** Vivian Shiels

**ACCOUNTANTS:** Shiels & Company  
Chartered Accountants  
"The Hub"  
Nashville Park.  
Howth  
D13 V0Y8

**REGISTERED OFFICE:** "The Hub"  
Nashville Park.  
Howth  
D13 V0Y8

**BUSINESS ADDRESS:** "The Hub"  
Nashville Park.  
Howth  
D13 V0Y8

**COMPANY REGISTERED NUMBER:** 625768

## **WILDWIND LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS**

#### **GENERAL RESPONSIBILITIES**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland and FRS 102 "applying section 1A of that standard issued by The Financial Reporting Council applicable in the UK and Ireland"

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 accounting standards issued by the Financial Reporting Council, ( and promulgated by Chartered Accountants Ireland) including FRS 102. 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 to the financial year end, and of the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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**

The directors approve these financial statements as set out on pages 7 to 15 and confirm that they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have made available to Shiels & Company Chartered Accountants, 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 year ended 30 April 2025.

#### **On behalf of the board**

*Simon Crawford Morgan*

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**Simon Crawford Morgan**  
**Director**

**27th March 2026**

## **WILDWIND LIMITED**

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 APRIL 2025**

#### **1. GENERAL INFORMATION**

The Financial Statements comprising the Profit and Loss Account, the Statement of Comprehensive Income, the Statement of Changes in Equity, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Wildwind Limited for the year ended 30 April 2025. The registered office is "The Hub", Nashville Park, Howth which is also its place of business.

The Company's registration number is 625768 and is registered in Ireland.

#### **STATEMENT OF 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.

#### **BASIS OF PREPARATION AND COMPLIANCE**

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Accounting Standards Board and FRS 102 applying section 1A of that standard issued by the Financial Reporting Council applicable in the UK and Ireland.

#### **FINANCIAL STATEMENTS**

The financial Statements relate to the entity Wildwind Limited.

#### **b) Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand, deposit held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Financial assets**

Basic financial assets, including trade and other receivables and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

## **WILDWIND LIMITED**

### **STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 30 APRIL 2025**

#### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **d) Financial assets**

Such assets are subsequently carried at amortised cost using the effective interest method. At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the profit and loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss.

Financial assets are derecognised when the contractual rights to the cash flows for the asset expire or are settled; or substantially all the risks and rewards of the ownership of the asset are transferred to another party; or control on the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions on transfer.

##### **e) Financial liabilities**

Basic financial liabilities, including trade and other payables, overdrafts and amount due to group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

##### **f) Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

##### **g) Critical accounting estimates and judgements**

The company made judgements, estimates and assumptions about the carrying amount of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

#### **Critical judgements made in applying the company accounting policies**

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

#### **Key sources of estimation uncertainty**

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:

**WILDWIND LIMITED**  
**BALANCE SHEET AS AT 30 APRIL 2025**

	Note	2025 €	2024 €
<b>ASSETS EMPLOYED:</b>			
<b>CURRENT ASSETS</b>			
Trade Debtors		32,865	34,290
Cash at bank		<u>7,321</u>	<u>701</u>
		<b>40,186</b>	<b>34,991</b>
<b>CREDITORS</b> (amounts falling due within one year)	1	<u><b>(29,705)</b></u>	<u><b>(34,368)</b></u>
<b>NET CURRENT ASSETS</b>		<b>10,481</b>	<b>623</b>
<b>TOTAL NET ASSETS</b>		<u><u><b>10,481</b></u></u>	<u><u><b>623</b></u></u>
<b>FINANCED BY:</b>			
<b>SHARE CAPITAL</b>	2	<b>100</b>	<b>100</b>
<b>PROFIT AND LOSS ACCOUNT</b>		<u><b>10,381</b></u>	<u><b>523</b></u>
<b>SHAREHOLDERS FUNDS</b>		<u><u><b>10,481</b></u></u>	<u><u><b>623</b></u></u>

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 on the grounds that Section 358 is complied with. No notice under subsection (1) of Section 334 has, in accordance with subsection (2) of that Section, been served on the company. The directors acknowledge the obligations of the company, under the Companies Act 2014, to keep adequate accounting records and to 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The company has relied on the specific exemption contained in section 352 of the Companies Act 2014, 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.

The Financial Statements were approved by the Directors on the :

**On behalf of the board**

27th March 2026

*Simon Crawford Morgan*

**Simon Crawford Morgan**  
**Director**

**WILDWIND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>1. OTHER CREDITORS</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
Tax and social welfare included in other Creditors:		
PAYE/PRSI	-	-
Corporation tax	<b>15,264</b>	<b>861</b>
VAT	-	-
	<b><u>15,264</u></b>	<b><u>861</u></b>

<b>2. CALLED UP SHARE CAPITAL</b>	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Authorised:</b>		
100,000 ordinary shares of €1.00 each	<b>100,000</b>	<b>100,000</b>
	<b><u>100,000</u></b>	<b><u>100,000</u></b>
<b>Allotted, called up and fully paid:</b>		
100 ordinary share of €1.00 each	<b>100</b>	<b>100</b>
	<b><u>100</u></b>	<b><u>100</u></b>

**3. INTERESTS OF DIRECTORS AND COMPANY SECRETARY**

The directors and secretary who held office at 1 May 2024 and 30 April 2025 had no interest other than those shown below in the shares of the company:

	<b>Number</b>
Simon Morgan      Ordinary shares of €1.00 each	<b>100</b>

**WILDWIND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**4. INTERESTS OF DIRECTORS AND COMPANY SECRETARY (CONTINUED)**

***Material interest of directors in contracts with the company***

None of the Directors had any material interests in contracts with the Company during the Financial year.

**5. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the board of directors on 27th March 2026.