

Company Number: 605509

**Wild Atlantic Glamping Limited**  
**Director's Report and Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Frances Hegarty & Co**  
**Chartered Accountants**  
**2nd Floor, Sarsfields Hurling Club**  
**Riverstown**  
**Glanmire**  
**Cork**  
**T45 R243**  
**Ireland**

**Wild Atlantic Glamping Limited**  
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**Wild Atlantic Glamping Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Catriona Hanley
<b>Company Secretary</b>	Sean Hanley
<b>Company Number</b>	605509
<b>Registered Office and Business Address</b>	Ardagh Bere Island Cork
<b>Accountants</b>	Frances Hegarty & Co Chartered Accountants 2nd Floor, Sarsfields Hurling Club Riverstown Glanmire Cork T45 R243 Ireland
<b>Bankers</b>	AIB Bank Castletownbere Co Cork Ireland

# Wild Atlantic Glamping Limited

## DIRECTOR'S REPORT

for the financial year ended 31 May 2025

The director presents her report and the unaudited financial statements for the financial year ended 31 May 2025.

### Principal Activity and Review of the Business

To promote tourism and tourist activities.

There has been no significant change in these activities during the financial year ended 31 May 2025.

### Results and Dividends

The profit/(loss) for the financial year after providing for depreciation amounted to €6,989 (2024 - €(521)).

The director does not recommend payment of a dividend.

At the end of the financial year, the company has assets of €549,255 (2024 - €528,250) and liabilities of €395,973 (2024 - €381,957). The net assets of the company have increased by €6,989.

### Director and Secretary

The director who served throughout the financial year was as follows:

Catriona Hanley

The secretary who served throughout the financial year was Sean Hanley.

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

Name	Class of Shares	Number Held At 31/05/25	Number Held At 01/06/24
Catriona Hanley	Ordinary Shares Class 2	53	53
	Ordinary Shares Class 1	100	100
		<u>153</u>	<u>153</u>

There were no changes in shareholdings between 31 May 2025 and the date of signing the financial statements.

In accordance with the Constitution, the director retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Statement of Financial Position Events

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

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Ardagh, Bere Island, Cork.

### Signed on behalf of the board

Catriona Hanley  
Director

24 February 2026

# **Wild Atlantic Glamping Limited**

## **DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 May 2025

### **General responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless she is 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, enable her to ensure that the financial statements and Director's Report comply with the Companies Act 2014. She is 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.

### **Director's declaration on unaudited financial statements**

In relation to the financial statements which comprise the Income Statement, the Statement of Financial Position and the related notes:

The director approves these financial statements and confirms that she is 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 director confirms that she has made available to Frances Hegarty & Co, (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 director confirms that to the best of her knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 May 2025.

### **Signed on behalf of the board**

**Catriona Hanley**  
Director

**24 February 2026**

**Wild Atlantic Glamping Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Director on the Compilation of the unaudited financial statements of Wild Atlantic Glamping Limited**  
**for the financial year ended 31 May 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 May 2025 as set out on pages 7 to 12 which comprise the Income Statement, the Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the director of Wild Atlantic Glamping Limited, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Director that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Statement of Financial Position for the year ended 31 May 2025 your duty to ensure that Wild Atlantic Glamping 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 profit of Wild Atlantic Glamping Limited. You consider that Wild Atlantic Glamping Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Wild Atlantic Glamping Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**FRANCES HEGARTY & CO**  
Chartered Accountants  
2nd Floor, Sarsfields Hurling Club  
Riverstown  
Glanmire  
Cork  
T45 R243  
Ireland

**24 February 2026**

**Wild Atlantic Glamping Limited**  
**INCOME STATEMENT**  
for the financial year ended 31 May 2025

	Notes	2025 €	2024 €
<b>Turnover</b>		<b>119,189</b>	122,979
Cost of sales		<b>(34,651)</b>	(32,723)
<b>Gross profit</b>		<b>84,538</b>	90,256
Administrative expenses		<b>(85,160)</b>	(78,680)
Other operating income		<b>4,000</b>	-
<b>Operating profit</b>	<b>3</b>	<b>3,378</b>	11,576
Interest payable and similar expenses	<b>4</b>	<b>3,611</b>	(12,097)
<b>Profit/(loss) before taxation</b>		<b>6,989</b>	(521)
Tax on profit/(loss)		-	-
<b>Profit/(loss) for the financial year</b>	<b>11</b>	<b>6,989</b>	(521)

The company has no recognised gains or losses other than the profit for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

**Approved by the board on 24 February 2026 and signed on its behalf by:**

**Catriona Hanley**  
**Director**

**Wild Atlantic Glamping Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	6	<u>510,028</u>	<u>509,274</u>
<b>Current Assets</b>			
Stocks	7	6,207	-
Debtors	8	5,843	100
Cash at bank and in hand		27,177	18,876
		<u>39,227</u>	<u>18,976</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>(55,984)</u>	<u>(55,112)</u>
<b>Net Current Liabilities</b>		<u>(16,757)</u>	<u>(36,136)</u>
<b>Total Assets less Current Liabilities</b>		<u>493,271</u>	<u>473,138</u>
<b>Creditors:</b>			
amounts falling due after more than one year	10	<u>(339,989)</u>	<u>(326,845)</u>
<b>Net Assets</b>		<u>153,282</u>	<u>146,293</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		200	200
Share premium account	11	159,953	159,953
Retained earnings	11	(6,871)	(13,860)
<b>Shareholders' Funds</b>		<u>153,282</u>	<u>146,293</u>

The financial statements have been prepared in accordance with the micro companies' regime.

I as Director of Wild Atlantic Glamping 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) I 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.

**Approved by the board on 24 February 2026 and signed on its behalf by:**

**Catriona Hanley**  
**Director**

# Wild Atlantic Glamping Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Wild Atlantic Glamping Limited is a company limited by shares incorporated in Ireland. The registered office of the company is Ardagh, Bere Island, Cork which is also the principal place of business of the company. 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 31 May 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.

#### 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:

Land and buildings freehold	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% 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.

#### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

## Wild Atlantic Glamping Limited

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

#### 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.

#### 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.

#### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

#### 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 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 Income Statement.

#### Ordinary share capital

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

<b>3. Operating profit</b>	<b>2025</b>	2024
	€	€
<b>Operating profit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>16,518</b>	14,359
Government grants received	<b>(4,000)</b>	-
	<u>          </u>	<u>          </u>
<b>4. Interest payable and similar expenses</b>	<b>2025</b>	2024
	€	€
Interest	<b>(3,611)</b>	12,097
	<u>          </u>	<u>          </u>
<b>5. Employees</b>		
The average monthly number of employees, including director, during the financial year was 2, (2024 - 2).		
	<b>2025</b>	2024
	Number	Number
General Operatives	<b>2</b>	2
	<u>          </u>	<u>          </u>

**Wild Atlantic Glamping Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

6. Tangible assets	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 June 2024	430,409	114,875	545,284
Additions	-	17,272	17,272
	<u>430,409</u>	<u>132,147</u>	<u>562,556</u>
At 31 May 2025	430,409	132,147	562,556
<b>Depreciation</b>			
At 1 June 2024	-	36,010	36,010
Charge for the financial year	-	16,518	16,518
	<u>-</u>	<u>52,528</u>	<u>52,528</u>
At 31 May 2025	-	52,528	52,528
<b>Net book value</b>			
At 31 May 2025	<u><b>430,409</b></u>	<u><b>79,619</b></u>	<u><b>510,028</b></u>
At 31 May 2024	<u>430,409</u>	<u>78,865</u>	<u>509,274</u>
<b>7. Stocks</b>		<b>2025</b>	2024
		€	€
Finished goods and goods for resale		<u><b>6,207</b></u>	<u>-</u>
The replacement cost of stock did not differ significantly from the figures shown.			
<b>8. Debtors</b>		<b>2025</b>	2024
		€	€
Trade debtors		<b>3,020</b>	-
Other debtors		<b>1,638</b>	100
Prepayments		<b>1,185</b>	-
		<u><b>5,843</b></u>	<u>100</u>
<b>9. Creditors</b>		<b>2025</b>	2024
<b>Amounts falling due within one year</b>		€	€
Trade creditors		<b>2,902</b>	-
Taxation		<b>3,358</b>	1,824
Director's current account		-	16,253
Other creditors		<b>48,224</b>	35,535
Accruals		<b>1,500</b>	1,500
		<u><b>55,984</b></u>	<u>55,112</u>
<b>10. Creditors</b>		<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>		€	€
Non Bank Loan		<u><b>339,989</b></u>	<u>326,845</u>
<b>Loans</b>			
Repayable between two and five years		<u><b>339,989</b></u>	<u>326,845</u>

**Wild Atlantic Glamping Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 May 2025

**11. Income Statement**

	<b>Share premium account</b>	<b>Profit and loss account</b>	<b>Total</b>
	€	€	€
At 1 June 2024	159,953	(13,860)	146,093
Profit/(loss) for the financial year	-	6,989	6,989
	<u>159,953</u>	<u>(6,871)</u>	<u>153,082</u>
At 31 May 2025	<u>159,953</u>	<u>(6,871)</u>	<u>153,082</u>

**12. Capital commitments**

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

**13. Post-Balance Sheet Events**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 24 February 2026.

**WILD ATLANTIC GLAMPING LIMITED**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MAY 2025**

**Wild Atlantic Glamping Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 May 2025

	<b>Schedule</b>	<b>2025</b> €	<b>2024</b> €
Sales		<b>119,189</b>	122,979
Cost of sales	<b>1</b>	<b>(34,651)</b>	(32,723)
Gross profit		<u><b>84,538</b></u>	<u>90,256</u>
Gross profit Percentage		<u><b>70.9%</b></u>	<u>73.4%</u>
Overhead expenses	<b>2</b>	<u><b>(81,549)</b></u>	<u>(90,777)</u>
		<b>2,989</b>	(521)
Miscellaneous income	<b>3</b>	<u><b>4,000</b></u>	<u>-</u>
<b>Net profit/(loss)</b>		<u><u><b>6,989</b></u></u>	<u><u>(521)</u></u>

**Wild Atlantic Glamping Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COST OF SALES**  
for the financial year ended 31 May 2025

	2025 €	2024 €
<b>Cost of Sales</b>		
Purchases	8,849	-
Direct Expenses - Welcome Packs	8,511	17,210
Entertainment Costs	23,498	15,513
	<hr/>	<hr/>
	40,858	32,723
Closing stock	(6,207)	-
	<hr/>	<hr/>
	<b>34,651</b>	<b>32,723</b>
	<hr/> <hr/>	<hr/> <hr/>

**Wild Atlantic Glamping Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : OVERHEAD EXPENSES**  
for the financial year ended 31 May 2025

	2025 €	2024 €
<b>Administration Expenses</b>		
Wages and salaries	18,691	24,352
Employer's NI/PRSI contributions	1,768	2,428
Staff training	401	-
Rates	2,042	-
Insurance	5,289	5,579
Light and heat	5,028	5,331
Cleaning	4,360	230
Repairs and maintenance	10,889	12,324
Printing, postage and stationery	1,555	1,439
Advertising	4,237	2,737
Telephone	1,533	1,332
Computer costs	1,296	1,462
Motor expenses	1,780	-
Travelling and entertainment	1,858	3,064
Consultancy fees	2,785	-
Accountancy	1,230	1,500
Bank charges	2,700	1,330
Staff welfare	-	914
General expenses	1,200	(1)
Depreciation of tangible assets	16,518	14,359
Charitable donations	-	300
	<u>85,160</u>	<u>78,680</u>
<b>Finance</b>		
Bank interest paid	2,915	3,898
Other interest	(6,526)	8,199
	<u>(3,611)</u>	<u>12,097</u>
<b>Total Overheads</b>	<u><u>81,549</u></u>	<u><u>90,777</u></u>

**Wild Atlantic Glamping Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : MISCELLANEOUS INCOME**  
for the financial year ended 31 May 2025

	2025	2024
	€	€
<b>Miscellaneous Income</b>		
Government grants received	<u>4,000</u>	<u>-</u>