

Company registration number: 688288

WCKK Ltd

Abridged Financial Statements

for the financial year ended 30th April 2025

WCCK Ltd

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WCCK Ltd

Company information

Director	John McCarthy
Secretary	Miriam McCarthy
Company number	688288
Registered office	Eurospar, John's Well's Road, Kilkenny.
Business address	Newpark Shopping Centre, Johnswell Road, Kilkenny.
Auditors	TD O'Neill & Co. Ltd, Chartered Certified Accountants & Registered Auditors, 5 Lapps Quay, Cork.
Bankers	Bank of Ireland plc, 46 Parliment Street, Kilkenny.
Solicitors	JRAP O'Meara, Thompson House, MacCurtain Street. Cork.

WCCK Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the directors 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 financial year. Under the law, the director has elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro - entities Regime" 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 he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial financial year end date and of the profit or loss of the company for the financial financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently,
- make judgments 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 them to ensure that the financial statements and directors report comply with the Companies Act 2014. He 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.

On behalf of the board:

John McCarthy

Director

Date: 24th March 2026

**Independent auditor's special report to the director's of WCKK Ltd
pursuant to section 356 of the Companies Act 2014 (continued)**

Opinion

In our opinion the director is entitled under section 352 of the Companies Act 2014 to annex the abridged financial statements to the annual return of WCKK Ltd and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Basis of opinion

We have examined:

- (i) the abridged financial statements for the year ended 30th April 2025 on pages 7 to 9, which the director of WCKK Ltd proposes to annex to the annual return of the company; and
- (ii) the financial statements, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the director is entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

On 24th March 2026 we reported to the members on the company's financial statements for the year ended 30th April 2025 and our report was as follows:

Independent auditor's report to the member of WCKK Ltd

Opinion

We have audited the financial statements of WCKK Ltd for the period ended 30th April 2025 which comprise the profit and loss account, the balance sheet and related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is Irish law and FRS 105, the financial reporting standard applicable to the micro companies regime issued in the United Kingdom and Ireland by the Financial Reporting Council.

In our opinion, WCKK Ltd's financial statements:

- meet the requirements to be presumed under Section 336(3A) of the Companies Act 2014 to give a true and fair view of the assets, liabilities and financial position of the company as at 30th April 2025 and its profit for the period then ended; and
- have been properly prepared in accordance with FRS 105 "The Financial Reporting Standard applicable to the Micro companies regime".
- have been properly prepared in accordance with the requirements of the Companies Act, 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the 'responsibilities of the auditor for the audit of the financial statements' section of our report.

We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA) and the Provisions available for audits of small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independent auditor's special report to the director's of WCK Ltd
pursuant to section 356 of the Companies Act 2014 (continued)

Application of true and fair view

The financial statements have been prepared under the micro companies's regime which does not require the directors or the auditor to consider the inclusion of any disclosures necessary to give a true and fair view where these go beyond the minimum disclosures required by the Companies Act 2014 as applied to micro companies.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent misstatements we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Independent auditor's special report to the director's of WCKK Ltd
pursuant to section 356 of the Companies Act 2014 (continued)

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that they comply with FRS 105, The Financial Reporting Standard applicable to the Micro-entities regime and the legal requirements applicable to micro company financial statements and are thereby presumed in law to give a true and fair. The financial statements are presumed in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures. The financial reporting framework applicable to micro companies is a compliance framework and not a fair presentation framework. The directors are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes on the appropriateness of the directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

Independent auditor's special report to the director's of WCK Ltd
pursuant to section 356 of the Companies Act 2014 (continued)

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tom O'Neill

For and on behalf of
TD O'Neill & Co. Ltd,
Chartered Certified Accountants & Registered Auditors,
5 Lapps Quay,
Cork.

Date: 24th March 2026

WCK Ltd

Balance sheet
As at 30th April 2025

	30/04/25	30/04/24
	€	€
Fixed assets	13,457	-
Current assets	44,280	59,765
Creditors: amounts falling due within one year	(57,637)	(59,665)
Net current liabilities / assets	(13,357)	100
Total assets less current liabilities	100	100
Net assets	100	100
Called up share capital	100	100

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro companies regime and as permitted by section 280D of the Companies Act 2014 (as amended by the Companies (Accounting) Act 2017 (hereafter referred to as the "Companies Act 2014").

The company has relied on the specified 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 micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements were approved by the directors of the company on 24th March 2026 and signed by:

John McCarthy
Director

The notes on page 8 - 9 form part of these financial statements.

WCKK Ltd

Notes to the abridged financial statements for the financial year ended 30th April 2025

1. General information

WCKK Limited is a private company limited by shares, and incorporated in Ireland. It's registered office is Eurospar, John's Well's Road, Kilkenny. The company number is 688288.

2. 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- 'FRS 105'. The company qualifies as a micro company for the period, as defined by section 280D of 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 Companies Act 2014 and FRS 105.

The financial statements are presented in Euro and all amounts have been rounded to the nearest Euro.

3. Principal 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.

3.1 Income

Income relates to service charges invoiced by the company and is stated net of Vat.

3.2 Taxation

The company's policy is to compensate tenants for any income in excess of expenses. As a result, corporation tax is not likely to arise.

3.3 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

3.4 Trade and other debtors

Short term debtors are measured at transaction price, less any impairment.

3.5 Creditors

Short term creditors are measured at the transaction price.

4. Movement on net income

	30/04/25	30/04/24
	€	€
Balance brought forward	-	-
Net income for the year	-	-
	<hr/>	<hr/>
Balance at 30th April 2025	-	-
	<hr/> <hr/>	<hr/> <hr/>

WCKK Ltd

Notes to the abridged financial statements (continued)
for the financial year ended 30th April 2025

5. Approval of financial statements

The financial statements were approved by the board on 24th March 2026, and signed on its behalf by:

John McCarthy
Director