

Registered number: 713877

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**WANOLO LIMITED**

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**UNAUDITED**

**ABRIDGED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

## WANOLO LIMITED

### COMPANY INFORMATION

<b>Directors</b>	Dzenan Dzinic Rachel Mc Cahey (appointed 8 August 2025) Ann Lynch (resigned 8 August 2025)
<b>Registered number</b>	713877
<b>Registered office</b>	The Beach House 5 St Patrick's Square Laytown Co. Meath
<b>Accountants</b>	OSK Audit Limited East Point Plaza East Point Business Park D03 E5R6
<b>Bankers</b>	Bank of Ireland Main Street Dundrum Dublin 14

**WANOLO LIMITED**

**CONTENTS**

	Page
<b>Directors' responsibilities statement</b>	
<b>Abridged balance sheet</b>	1 - 2
<b>Notes to the abridged financial statements</b>	3 - 6

**WANOLO LIMITED**

**ABRIDGED BALANCE SHEET  
AS AT 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	€	€
Fixed assets	<b>144,726</b>	169,740
Current assets	<b>33,403</b>	21,380
Creditors: amounts falling due within one year	<b>(109,709)</b>	(102,463)
<b>Net current liabilities</b>	<b>(76,306)</b>	(81,083)
<b>Total assets less current liabilities</b>	<b>68,420</b>	88,657
Creditors: amounts falling due after more than one year	<b>(243,974)</b>	(243,974)
<b>Net liabilities</b>	<b>(175,554)</b>	(155,317)
<b>Capital and reserves</b>	<b>(175,554)</b>	(155,317)

**Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
Profit and loss account brought forward at the beginning of the year	<b>(155,417)</b>	(123,055)
Other movement in the profit and loss account	<b>(20,237)</b>	(32,362)
<b>Profit and loss account carried forward at the end of the year</b>	<b>(175,654)</b>	(155,417)

These financial statements have been prepared in accordance with the micro-companies regime.

We, as directors of Wanolo 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 members 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 state 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.

(f) the Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014 (as a micro company); the Company has done so on the grounds that it 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 of the Companies Act 2014.

**WANOLO LIMITED**

**ABRIDGED BALANCE SHEET (CONTINUED)  
AS AT 30 JUNE 2025**

The financial statements were approved and authorised for issue by the board:

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**Dzenan Dzinic**  
Director

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**Rachel Mc Cahey**  
Director

Date: 26 March 2026

The notes on pages 3 to 6 form part of these financial statements.

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 105 'The Financial Reporting Standard applicable to Micro-entities Regime' and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**1.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**1.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**1.4 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a weighted average basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**1.5 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at transaction price, being the amount loaned plus any material arrangement or legal fees. Subsequent measurement takes account of any repayments of principal and accrued interest, and reductions for impairment or uncollectability.

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.7 Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are measured at the transaction price.

2. Tangible fixed assets

	Improvement to leasehold property €	Equipment €	Total €
<b>Cost or valuation</b>			
At 1 July 2024	142,964	75,042	218,006
At 30 June 2025	<u>142,964</u>	<u>75,042</u>	<u>218,006</u>
<b>Depreciation</b>			
At 1 July 2024	-	48,266	48,266
Charge for the year on owned assets	-	25,014	25,014
At 30 June 2025	<u>-</u>	<u>73,280</u>	<u>73,280</u>
<b>Net book value</b>			
At 30 June 2025	<u>142,964</u>	<u>1,762</u>	<u>144,726</u>
At 30 June 2024	<u>142,964</u>	<u>26,776</u>	<u>169,740</u>

3. Stocks

	2025 €	2024 €
Finished goods and goods for resale	12,000	11,857
	<u>12,000</u>	<u>11,857</u>

**WANOLO LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. Debtors**

	2025 €	2024 €
Trade debtors	3,434	5,918
Prepayments	9,225	-
	<b>12,659</b>	<b>5,918</b>
	<b>12,659</b>	<b>5,918</b>

**5. Cash and cash equivalents**

	2025 €	2024 €
Cash at bank and in hand	8,744	3,605
Less: bank overdrafts	(25,650)	(1,063)
	<b>(16,906)</b>	<b>2,542</b>
	<b>(16,906)</b>	<b>2,542</b>

**6. Creditors: Amounts falling due within one year**

	2025 €	2024 €
Overdrafts owed to credit institutions	25,650	1,063
Trade creditors	29,139	38,504
Taxation and social insurance	51,420	51,182
Other creditors	-	1,664
Accruals	3,500	10,050
	<b>109,709</b>	<b>102,463</b>
	<b>109,709</b>	<b>102,463</b>

**7. Creditors: Amounts falling due after more than one year**

	2025 €	2024 €
Loans owed to credit institutions	243,974	243,974
	<b>243,974</b>	<b>243,974</b>
	<b>243,974</b>	<b>243,974</b>

**WANOLO LIMITED**

**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

**8. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
100,000 (2024 - 100,000) Ordinary shares of €1.00 each	<b>100,000</b>	<b>100,000</b>
	<u>          </u>	<u>          </u>
<b>Allotted, called up and fully paid</b>		
100 (2024 - 100) Ordinary shares of €1.00 each	<b>100</b>	<b>100</b>
	<u>          </u>	<u>          </u>

**9. Appropriation of Profit and loss account**

	<b>2025</b>	<b>2024</b>
	€	€
Profit and loss account brought forward at the beginning of the year	<b>(155,417)</b>	<b>(123,055)</b>
Other movement in the profit and loss account	<b>(20,237)</b>	<b>(32,362)</b>
	<u>          </u>	<u>          </u>
<b>Profit and loss account carried forward at the end of the year</b>	<b>(175,654)</b>	<b>(155,417)</b>
	<u>          </u>	<u>          </u>

**10. Approval of financial statements**

The board of directors approved these financial statements for issue on 26 March 2026