

Company registration number: IE0514044

New Age Wine & Spirit Company Limited
Unaudited abridged financial statements
for the financial year ended 31 March 2025

New Age Wine & Spirit Company Limited

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New Age Wine & Spirit Company Limited

Directors' responsibilities statement Financial year ended 31 March 2025

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 directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 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 directors are 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 directors are 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. 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.

New Age Wine & Spirit Company Limited

**Accountants' Report to the board of directors
on the unaudited abridged financial statements of New Age Wine & Spirit Company Limited
Financial year ended 31 March 2025**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements which comprise the , balance sheet and related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors, as a body, 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 board of directors 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 the company's board of directors for our work or for this report.

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

You have acknowledged on the balance sheet for the financial year ended 31 March 2025 your duty under the Companies Act 2014 to ensure that the company has kept adequate accounting records and prepared 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 that financial year, and otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company. You consider that the company is exempt from the statutory requirement for an audit for the financial year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the 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 financial statements.

**Jones Peters
Chartered Accountants**

**Hughes House
6 Church Street
Banbridge
Co Down
BT32 4AA**

4 December 2025

New Age Wine & Spirit Company Limited

Balance sheet As at 31 March 2025

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	4	23,448		130,029	
Cash at bank and in hand		1,066		163,154	
		<u>24,514</u>		<u>293,183</u>	
Creditors: amounts falling due within one year					
	5	<u>(43,435)</u>		<u>(298,206)</u>	
Net current liabilities			<u>(18,921)</u>		<u>(5,023)</u>
Total assets less current liabilities			<u>(18,921)</u>		<u>(5,023)</u>
Net liabilities			<u><u>(18,921)</u></u>		<u><u>(5,023)</u></u>
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			<u>(19,021)</u>		<u>(5,123)</u>
Shareholders deficit			<u><u>(18,921)</u></u>		<u><u>(5,023)</u></u>

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

We, as directors of New Age Wine & Spirit Company 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 section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 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 financial 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; and
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 5 to 6 form part of these abridged financial statements.

New Age Wine & Spirit Company Limited

**Balance sheet (continued)
As at 31 March 2025**

These abridged financial statements were approved by the board of directors on 4 December 2025 and signed on behalf of the board by:

Mr Eunan Ryan
Director

Mr Declan Ryan
Director

Company registration number: IE0514044

The notes on pages 5 to 6 form part of these abridged financial statements.

New Age Wine & Spirit Company Limited

Notes to the abridged financial statements Financial year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Unit 3 Turvey Business Park, Donabate, Co. Dublin.

2. Accounting policies and measurement bases

Basis of preparation

New Age Wine and Spirit Company Limited is primarily engaged in the distribution of liquor and soft drinks. The company is limited by shares incorporated in the Republic of Ireland. The address of the registered office and company registration number is given in the directors and other information page on page 1 of these financial statements.

The financial statements are prepared in Euro which is the functional currency of the company and are rounded to the nearest €.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

No significant judgements have had to be made by management in preparing these financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Exceptional item

	2025	2024
	€	€
Write off of connected company balance	7,441	-

New Age Wine & Spirit Company Limited

**Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025**

4. Debtors

	2025	2024
	€	€
Trade debtors	23,348	-
Amounts owed by connected companies	-	129,597
Other debtors	100	432
	<u>23,448</u>	<u>130,029</u>

5. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	24,935	26,752
Amounts owed to connected companies	17,000	118,667
Other creditors including tax and social insurance	-	151,587
Accruals	1,500	1,200
	<u>43,435</u>	<u>298,206</u>

6. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 4 December 2025.