

Wild Acorn Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Wild Acorn Limited
CONTENTS

	Page
Abridged Balance Sheet	3
Notes to the Financial Statements	4 - 5

Wild Acorn Limited

Company Registration Number: 642974

ABRIDGED BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	4	<u>17,574</u>	<u>20,007</u>
Current Assets			
Debtors		495,900	353,554
Cash and cash equivalents		<u>150,581</u>	<u>246,927</u>
		646,481	600,481
Creditors: amounts falling due within one year		(662,174)	(858,116)
Net Current Liabilities		(15,693)	(257,635)
Total Assets less Current Liabilities		<u>1,881</u>	<u>(237,628)</u>
Capital and Reserves			
Called up share capital		100	100
Retained earnings		<u>1,781</u>	<u>(237,728)</u>
Equity attributable to owners of the company		<u>1,881</u>	<u>(237,628)</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

The company has taken advantage of the exemption under section 444 not to file the Abridged Profit and Loss Account and Director's Report.

For the financial year ended 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The director confirms that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Director and authorised for issue on 23 January 2026

Mr. Niall Newman
Director

Wild Acorn Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Wild Acorn Limited is a private company limited by shares incorporated and registered in England. The registered number of the company is 642974. The registered office of the company is Coliemore House, Coliemore Road, Dalkey, Co Dublin, Ireland. The nature of the company's operations and its principal activities are set out in the Director's Report.

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

These financial statements cover the individual entity for the year ended 30th April 2025.

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 financial year ended 30 April 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Turnover

Turnover comprises the invoice value of services 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:

Fixtures, fittings and equipment	-	20% 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.

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.

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.

Wild Acorn Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 31, (2024 - 29).

	2025 Number	2024 Number
Dance Instructors	<u>31</u>	<u>29</u>

4. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 May 2024	39,626	39,626
Additions	4,160	4,160
	<u>43,786</u>	<u>43,786</u>
At 30 April 2025	43,786	43,786
Depreciation		
At 1 May 2024	19,619	19,619
Charge for the financial year	6,593	6,593
	<u>26,212</u>	<u>26,212</u>
At 30 April 2025	26,212	26,212
Net book value		
At 30 April 2025	<u>17,574</u>	<u>17,574</u>
At 30 April 2024	<u>20,007</u>	<u>20,007</u>