

Registration number 239721

Waymark Consulting Limited
Abridged Financial Statements
For the year ended 31 October 2025

Waymark Consulting Limited

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Waymark Consulting Limited

Directors and other information

Directors	Alan Walsh Yvonne Walsh
Secretary	Alan Walsh
Company number	239721
Registered office	Meadows Willow Grove Delgany Co. Wicklow
Business address	Meadows Willow Grove Delgany Co. Wicklow
Bankers	AIB Church Road Greystones Co. Wicklow

Waymark Consulting Limited

Statement of Directors' responsibilities and declaration on unaudited financial statements For the year ended 31st October 2025

The directors make the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland and Irish law). 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 that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and 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;
- 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 and 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements set out on pages 3 to 5 :

- The directors approve these financial statements and confirm that they are 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 directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st October 2025.

Signed on behalf of the board

Alan Walsh
Director

Yvonne Walsh
Director

Date: 12th March 2026

Waymark Consulting Limited

Abridged Balance Sheet as at 31 October 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors		75	183
Cash at bank and in hand		<u>13,289</u>	<u>13,117</u>
		<u>13,364</u>	<u>13,300</u>
Creditors: Amounts falling due within one year	3	<u>13,211</u>	<u>13,147</u>
Net current assets		<u>153</u>	<u>153</u>
Net assets		<u>153</u>	<u>153</u>
Capital and reserves			
Called up share capital	4	127	127
Profit and loss account		<u>26</u>	<u>26</u>
Equity shareholders' funds		<u>153</u>	<u>153</u>

The directors 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 s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; the company 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 s.353 Companies Act 2014.

Approved by the board on 12th March 2026 and signed on its behalf by

Alan Walsh
Director

Yvonne Walsh
Director

Date: 12th March 2026

Waymark Consulting Limited

Notes to the abridged financial statements For the year ended 31 October 2025

1. Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relating to the company's financial statements.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Cash flow statement

The company has availed of the exemption in FRS1 from the requirement to produce a Cash Flow Statement because it is classed as a small company.

Taxation

Current tax represents the amount expected to be paid or received in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance sheet date.

2. Employees and Remuneration

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2025	2024
	Number	Number
Directors	2	2

The staff costs (inclusive of directors' salaries) comprise:

	2025	2024
	€	€
Directors' remuneration	20,680	16,270

Waymark Consulting Limited

Notes to the abridged financial statements For the year ended 31 October 2025

.....continued

3. Creditors: amounts falling due within one year

	2025	2024
	€	€
Included in creditors:		
Taxation creditors		
PAYE/PRSI	<u>7</u>	<u>-</u>

4. Share capital

	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1.27 each	<u>126,974</u>	<u>126,974</u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1.27 each	<u>127</u>	<u>127</u>

Directors and their interests

The directors who served during the year and their interests in the company are as stated below:

	2025	2024
	€	€
Alan Walsh	100	100
Yvonne Walsh	-	-

5. Accounting periods

The current accounts are for a full year. The comparative accounts are for a full year.

6. Approval of financial statements

The financial statements were approved by the Board on 12th March 2026.