

Company Number: 529653

IWI Investments Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

IWI Investments Limited
CONTENTS

	Page
Statement of Financial Position	3
Notes to the Financial Statements	4 - 7

IWI Investments Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Property, plant and equipment	5	1,241	1
Financial assets	6	300,000	300,000
Non-Current Assets		301,241	300,001
Current Assets			
Receivables	7	8,676	20,278
Cash and cash equivalents		253,913	216,369
		262,589	236,647
Payables: amounts falling due within one year	9	(26,460)	(19,232)
Net Current Assets		236,129	217,415
Total Assets less Current Liabilities		537,370	517,416
Equity			
Called up share capital presented as equity		200	200
Retained earnings		537,170	517,216
Equity attributable to owners of the company		537,370	517,416

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

We as Directors of IWI Investments 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 shareholders 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 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 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 section 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 17 February 2026 and signed on its behalf by:

Richard Coffey
Director

Ronan Killeen
Director

IWI Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

IWI Investments Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 28-32 Upper Pembroke Street, Dublin 2 which is also the principal place of business of the company. The principal activity of the company is that of a business and management consultancy firm. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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 year ended 30 June 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Revenue

Turnover comprises the invoice value of services supplied by the company, exclusive of trade discounts and value added tax.

Property, plant and equipment and depreciation

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and computer equipment	-	33% Straight line
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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.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the year in which it is receivable.

Current asset investments are stated at the lower of cost and net realisable value.

Trade and other receivables

Trade and other receivables 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 payables

Trade and other payables 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.

IWI Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 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 Statement of Financial Position 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.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of property, plant and equipment	610	-
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 4).

	2025	2024
	Number	Number
Administration	2	2
Directors	2	2
	<u> </u>	<u> </u>
	4	4
	<u> </u>	<u> </u>

5. Property, plant and equipment

	Fixtures, fittings and computer equipment	Total
	€	€
Cost		
At 1 July 2024	11,029	11,029
Additions	1,850	1,850
	<u> </u>	<u> </u>
At 30 June 2025	12,879	12,879
	<u> </u>	<u> </u>
Depreciation		
At 1 July 2024	11,028	11,028
Charge for the financial year	610	610
	<u> </u>	<u> </u>
At 30 June 2025	11,638	11,638
	<u> </u>	<u> </u>
Carrying amount		
At 30 June 2025	1,241	1,241
	<u> </u>	<u> </u>
At 30 June 2024	1	1
	<u> </u>	<u> </u>

IWI Investments Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Financial fixed assets		
	Other unlisted investments	Total
	€	€
Investments		
Cost		
At 30 June 2025	300,000	300,000
	<u>300,000</u>	<u>300,000</u>
Carrying amount		
At 30 June 2025	300,000	300,000
	<u><u>300,000</u></u>	<u><u>300,000</u></u>
At 30 June 2024	300,000	300,000
	<u><u>300,000</u></u>	<u><u>300,000</u></u>
7. Receivables	2025	2024
	€	€
Trade receivables	(1)	-
Directors' current accounts	-	14,329
Taxation	8,677	5,949
	<u>8,676</u>	<u>20,278</u>
	<u><u>8,676</u></u>	<u><u>20,278</u></u>
8. Current asset investments	2025	2024
	€	€
Other unlisted investments	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
	<u><u>100,000</u></u>	<u><u>100,000</u></u>
9. Payables	2025	2024
Amounts falling due within one year	€	€
Trade payables	2,678	2,460
Taxation	22,282	15,272
Accruals	1,500	1,500
	<u>26,460</u>	<u>19,232</u>
	<u><u>26,460</u></u>	<u><u>19,232</u></u>
10. Income Statement		
	2025	2024
	€	€
At 1 July 2024	517,216	421,774
Profit for the financial year	19,954	95,442
	<u>537,170</u>	<u>517,216</u>
At 30 June 2025	537,170	517,216
	<u><u>537,170</u></u>	<u><u>517,216</u></u>
11. Capital commitments		
On 27 February 2019, a Partnership Interest Charge was created between IWI Investments Limited, Ronan Killeen and Berndette Coffey and Barclays Bank Ireland PLC as continuing security for the payment, performance and discharge of secured liabilities.		
12. Directors' remuneration	2025	2024
	€	€
Remuneration	115,832	80,193
	<u>115,832</u>	<u>80,193</u>
	<u><u>115,832</u></u>	<u><u>80,193</u></u>

IWI Investments Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

13. Related party transactions

There were no related party transactions in this period.

14. Events After the End of the Reporting Period

There have been no significant events affecting the company since the financial year-end.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.