

Company registration number: 354475

ACHESON & COMPANY WINE MERCHANTS LIMITED.

Unaudited abridged financial statements

for the financial year ended 31 March 2025

ACHESON & COMPANY WINE MERCHANTS LIMITED.

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Balance sheet	3
Notes to the abridged financial statements	4 - 6

ACHESON & COMPANY WINE MERCHANTS LIMITED.

Directors and other information

Directors	Barry Acheson Corrine Bonno
Secretary	Barry Acheson
Company number	354475
Registered office	20 Seaview Park, Ballycotton, Co.Cork.
Business address	20 Seaview Park, Ballycotton, Co.Cork.
Accountants	Kilshana Accounting LTD T/A CHK Partnership, Accountants, 92 South Mall, Cork.
Solicitors	KELLY & DULLEA & COMPANY, Solicitors, 5 South Mall, Cork.

ACHESON & COMPANY WINE MERCHANTS LIMITED.

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the 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 law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under company law, the directors shall 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.

As per Companies Act 2014 Section 324(6) every director of the company, who is party to the approval of statutory financial statements and who knows that they do not give such view or otherwise so comply or is reckless as to whether that is so, shall be guilty of a category 2 offence.

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 statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The accuracy and completeness of the records, documents, explanations and other information provided by management for the compilation engagement.

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.

The engagement to compile the financial statements cannot be regarded as providing assurance on the adequacy of the company's systems or on the incidence of fraud, non-compliance with laws and regulations or weaknesses in internal controls. Engaging external accountants to compile financial statements does not relieve the directors of their responsibilities in this respect.

ACHESON & COMPANY WINE MERCHANTS LIMITED.

**Balance sheet
As at 31 March 2025**

	Note	2025 €	€	2024 €	€
Current assets					
Debtors	5	2		247	
		<u>2</u>		<u>247</u>	
Net current assets			<u>2</u>		<u>247</u>
Total assets less current liabilities			<u>2</u>		<u>247</u>
Net assets			<u><u>2</u></u>		<u><u>247</u></u>
Capital and reserves					
Called up share capital presented as equity	7		2		2
Reserves	6		-		245
Shareholders funds			<u><u>2</u></u>		<u><u>247</u></u>

We, as directors of ACHESON & COMPANY WINE MERCHANTS LIMITED. state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 as appropriate, is complied with,
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and
- (d) the directors acknowledge the obligations of the company, under this Act, to-
 - (i) keep adequate accounting records and prepare statutory 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
 - (ii) otherwise comply with the provisions of this Act relating to statutory financial statements so far as they are applicable to the company.
- (e) In preparing these abridged financial statements the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is entitled to the benefit of that exemption as a small company. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 23 February 2026 and signed on behalf of the board by:

Barry Acheson
Director

Corrine Bonno
Director

The notes on pages 4 to 6 form part of these abridged financial statements.

ACHESON & COMPANY WINE MERCHANTS LIMITED.

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

1 General Information

ACHESON & COMPANY WINE MERCHANTS LIMITED by shares, incorporated in the Republic of Ireland with its registered address at 20 Seaview Park, Ballycotton, Co.Cork.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

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.

Debt instruments are subsequently measured at amortised cost.

3. Turnover

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in Ireland.

4. Directors remuneration

	2025	2024
	€	€
Emoluments in respect of qualifying services	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Directors received no remuneration during the year.

5. Debtors

	2025	2024
	€	€
Trade creditors	-	247
Other debtors	2	-
	<u>2</u>	<u>247</u>
	<u>2</u>	<u>247</u>

ACHESON & COMPANY WINE MERCHANTS LIMITED.

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

6. Reserves

	Profit & loss account	Total
	€	€
Opening reserves	245	245
Loss for the year	(245)	(245)
Closing reserves	<u>-</u>	<u>-</u>

7. Share capital

	2025	2024
	€	€
Authorised		
100,000 Ordinary shares of € 1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
2 Ordinary shares of € 1 each	2	2
	<u>2</u>	<u>2</u>

Directors and secretary and their interest in shares

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

	Ordinary Shares	
	2025	2024
Director		
Barry Acheson	2	2
Corrine Bonno	-	-
Secretary		
Barry Acheson	<u>2</u>	<u>2</u>

There were no changes in shareholding between 31st March 2025 and the date of signing the financial statements.

8. Post Balance Sheet Events

The company has now ceased to trading as a Wine Merchant and disposed of the business to Winebuff Holdings Limited as at 31st March 2011.

ACHESON & COMPANY WINE MERCHANTS LIMITED.

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

9. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 23 February 2026.