

**Company Number: 120855**

**WILLOWROCK LTD  
TUAM ROAD  
MOUNTBELLEW  
GALWAY**

**ABRIDGED ACCOUNTS  
FOR THE YEAR ENDED 28TH FEBRUARY 2025**

# WILLOWROCK LTD

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# WILLOWROCK LTD

## DIRECTORS AND OTHER INFORMATION

Directors            Anthony McCormack

Secretary           Barry McCormack

Company Number    120855

Registered Office   Tuam Road  
Mountbellew  
Galway

Accountants        Keville Accounting  
Barrack Square  
Drumshanbo  
Co. Leitrim

Bankers             AIB  
Mountbellew  
Galway

# WILLOWROCK LTD

## **Statement of Directors responsibilities and declaration on unaudited financial statements.**

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

### **General Responsibilities**

The directors are responsible for preparing the Annual 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 Accounting Standards Board.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements we are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 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.

On behalf of the board

**Anthony McCormack**  
**Director**

**Date: 8th January 2026**

# WILLOWROCK LTD

## ACCOUNTANTS REPORT ON THE UNAUDITED FINANCIAL STATEMENTS TO THE DIRECTORS OF WILLOWROCK LIMITED

You consider that the company is exempt from an audit for the year ended 28th February 2025. You have acknowledged your responsibilities for ensuring that the company maintains proper books of account which comply with Section 281 of the Companies Act 2014 and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its profit for the year.

In accordance with your instructions, we have prepared the financial statements as set out on pages 4 to 6 from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review and consequently we do not express any opinion on these financial statements.



**Declan Keville**  
**KEVILLE ACCOUNTING**  
**Barack Square**  
**Drumshanbo**  
**Co. Leitrim**

**Date: 8th January 2026**

# WILLOWROCK LTD

## ABRIDGED BALANCE SHEET AS AT 28TH FEBRUARY 2025

	Notes	€	2025 €	€	2024 €
<b>Fixed Assets</b>	<b>2</b>		1,204,758		1,251,935
<b>Current Assets</b>					
Stocks	3	208,672		231,952	
Debtors	4	282,032		260,572	
Cash at bank and in hand		802,865		494,834	
			1,293,569		987,358
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	(466,193)		(482,673)	
<b>Net Current Liabilities</b>			827,376		504,685
<b>Total assets less current liabilities</b>			2,032,134		1,756,620
<b>Creditors: amounts falling due after more than one year</b>			(65,350)		(78,710)
<b>Net Assets</b>			1,966,784		1,677,910
<b>Capital and Reserves</b>					
Called up share capital	6		5		5
Revaluation Reserve			1,078,417		1,078,417
Other reserves			75,201		75,201
Profit and Loss Account			813,161		524,287
<b>Equity Shareholders Funds</b>	<b>12</b>		1,966,784		1,677,910

We as Directors of Willowrock 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)

# **WILLOWROCK LTD**

## **ABRIDGED BALANCE SHEET AS AT 28TH FEBRUARY 2024**

(d) we acknowledge the company's obligation 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 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; 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 prepared in accordance with Section 353 Companies Act 2014.

The abridged accounts were approved by the Board on 8th January 2026 and signed on its behalf by

**Anthony McCormack**  
**Director**

# WILLOWROCK LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025

### 1 Statement of Accounting Policies

The following account policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### 1.1 Basis of preparation

The unaudited accounts are prepared in accordance with generally accepted accounting principles under the historical cost convention, modified as applicable to include certain items at fair value. 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.

#### 1.2 Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

#### 1.3 Stock

Stock is valued at the lower of cost and net realisable value.

### 2 Fixed assets

	<b>Tangible Fixed Assets €</b>
<b>Cost</b>	
At 1st March 2024	<u>1,891,145</u>
At 28th February 2025	<u>1,877,595</u>
<b>Depreciation</b>	
At 1st March 2024	<u>639,210</u>
At 28th February 2025	<u>672,837</u>
<b>Net book values</b>	
At 28th February 2025	<u><u>1,204,758</u></u>

### 3 Stocks

	<b>2025 €</b>	<b>2024 €</b>
Goods for resale	<u>208,672</u>	<u>231,952</u>

### 4 Debtors

	<b>2025 €</b>	<b>2024 €</b>
All amounts are due within one year.	<u>282,032</u>	<u>260,572</u>

# WILLOWROCK LTD

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2025

.....continued

<b>5</b>	<b>Creditors: amounts falling due within one year</b>	<b>2025</b> €	<b>2024</b> €
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Creditors include the following:

Taxation	<u>88,575</u>	<u>37,709</u>
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<b>6</b>	<b>Share Capital</b>	<b>2025</b> €	<b>2024</b> €
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<b>Authorised</b> 100,000 ordinary shares of €1.00 each	<u>100,000</u>	<u>100,000</u>
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<b>Allotted, called up and fully paid</b> 1 ordinary shares of €1.00 each	<u>5</u>	<u>5</u>
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<b>Equity Shares</b> 1 ordinary shares of €1.00 each	<u>5</u>	<u>5</u>
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### 7 Controlling interest

The company is controlled by its directors

### 8 Accounting Periods

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

### 9 Approval of financial statements

The board of directors approved these financial statements for issue on 8th January 2026