

Company Number: 721911

Wild Atlantic Bakehouse Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 September 2025

Wild Atlantic Bakehouse Limited

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Wild Atlantic Bakehouse Limited

DIRECTORS AND OTHER INFORMATION

Directors	Michelle Howley Wesley Kelly
Company Secretary	Wesley Kelly
Company Number	721911
Registered Office	Gortnadrung Ballintrillick Co. Sligo F91 Y576
Business Address	Drumcliffe Co. Sligo F91 ECF5
Accountants	Burke & Associates Chartered Accountants and Registered Auditors 45 Wine Street Sligo F91 XV4X
Bankers	Allied Irish Bank Stephen Street Sligo

Wild Atlantic Bakehouse Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 September 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. 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 the 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 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 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, 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.

Signed on behalf of the board

Michelle Howley
Director

27 March 2026

Wesley Kelly
Director

27 March 2026

Wild Atlantic Bakehouse Limited

BALANCE SHEET

as at 30 September 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	55,583	35,684
Current Assets			
Stocks	6	12,545	10,045
Debtors	7	448	100
Cash and cash equivalents		101,791	80,968
		114,784	91,113
Creditors: amounts falling due within one year	8	(28,928)	(34,421)
Net Current Assets		85,856	56,692
Total Assets less Current Liabilities		141,439	92,376
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		141,339	92,276
Shareholders' Funds		141,439	92,376

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 Wild Atlantic Bakehouse 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 27 March 2026 and signed on its behalf by:

Michelle Howley
Director

Wesley Kelly
Director

Wild Atlantic Bakehouse Limited
STATEMENT OF CHANGES IN EQUITY

as at 30 September 2025

	Called up share capital €	Retained earnings €	Total €
At 1 October 2023	100	6,011	6,111
Profit for the financial year	-	86,265	86,265
At 30 September 2024	100	92,276	92,376
Profit for the financial year	-	49,063	49,063
At 30 September 2025	100	141,339	141,439

Wild Atlantic Bakehouse Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Wild Atlantic Bakehouse Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 721911. The registered office of the company is Gortnadrung, Ballintrillick, Co. Sligo, F91 Y576. The company operates a cafe and bakery outlet. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 September 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.

Turnover

Turnover comprises the invoice value of goods and services supplied by the company, exclusive of 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:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% 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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Wild Atlantic Bakehouse Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

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.

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.

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. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	9,334	5,679
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 13, (2024 - 12).

	2025	2024
	Number	Number
Directors	1	1
Employees	12	11
	<u> </u>	<u> </u>
	13	12
	<u> </u>	<u> </u>

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 October 2024	29,512	15,922	-	45,434
Additions	-	6,469	22,764	29,233
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2025	29,512	22,391	22,764	74,667
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 October 2024	7,179	2,571	-	9,750
Charge for the financial year	3,689	2,799	2,846	9,334
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2025	10,868	5,370	2,846	19,084
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 September 2025	18,644	17,021	19,918	55,583
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2024	22,333	13,351	-	35,684
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Wild Atlantic Bakehouse Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	<u>12,545</u>	<u>10,045</u>
The replacement cost of stock did not differ significantly from the figures shown.		
7. Debtors	2025	2024
	€	€
Trade debtors	348	-
Called up share capital not paid	100	100
	<u>448</u>	<u>100</u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	14,235	24,212
Taxation	10,028	7,187
Directors' current accounts (Note 11)	1,602	1,602
Accruals	3,063	1,420
	<u>28,928</u>	<u>34,421</u>
9. Income Statement		
	2025	2024
	€	€
At 1 October 2024	92,276	6,011
Profit for the financial year	49,063	86,265
	<u>141,339</u>	<u>92,276</u>
10. Capital commitments		
The company had no material capital commitments at the financial year-ended 30 September 2025.		
11. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	81,814	33,863
Pension contributions	5,000	10,000
	<u>86,814</u>	<u>43,863</u>
The following amounts are repayable to the directors:		
	2025	2024
	€	€
Michelle Howley	<u>1,602</u>	<u>1,602</u>
12. Post-Balance Sheet Events		
There have been no significant events affecting the company since the financial year-end.		

Wild Atlantic Bakehouse Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 27 March 2026.