

Company Number: 283458

Brian Wilmott Ltd
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Brian Wilmott Ltd
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Brian Wilmott Ltd

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 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

Brian Wilmott
Director

Joan Wilmott
Director

22 December 2025

Brian Wilmott Ltd
BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	51,428	31,026
		<hr/>	<hr/>
Current Assets			
Stocks	7	5,143	6,004
Debtors	8	89,462	132,460
Cash and cash equivalents		64,329	46,857
		<hr/>	<hr/>
		158,934	185,321
		<hr/>	<hr/>
Creditors: amounts falling due within one year	10	(72,336)	(104,289)
		<hr/>	<hr/>
Net Current Assets		86,598	81,032
		<hr/>	<hr/>
Total Assets less Current Liabilities		138,026	112,058
		<hr/>	<hr/>
Creditors:			
amounts falling due after more than one year	11	(2)	(2)
		<hr/>	<hr/>
Net Assets		138,024	112,056
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings		138,021	112,053
		<hr/>	<hr/>
Equity attributable to owners of the company		138,024	112,056
		<hr/> <hr/>	<hr/> <hr/>

Brian Wilmott Ltd

BALANCE SHEET

as at 31 March 2025

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 Brian Wilmott Ltd, 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 22 December 2025 and signed on its behalf by:

Brian Wilmott
Director

Joan Wilmott
Director

Brian Wilmott Ltd**RECONCILIATION OF SHAREHOLDERS' FUNDS**

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	3	102,856	102,859
Profit for the financial year	-	9,197	9,197
At 31 March 2024	3	112,053	112,056
Profit for the financial year	-	25,968	25,968
At 31 March 2025	3	138,021	138,024

Brian Wilmott Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Brian Wilmott Ltd is a company limited by shares incorporated in Ireland

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 31 March 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 supplied by the company, exclusive of trade discounts and 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:

Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	20% Reducing balance
Computer equipment	-	20% 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

Investments

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

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.

Brian Wilmott Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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.

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/(crediting):		
Depreciation of tangible assets	12,598	7,452
(Profit) on disposal of tangible assets	-	(7,449)
	<u> </u>	<u> </u>
4. Interest payable and similar expenses	2025	2024
	€	€
Interest	474	1,086
	<u> </u>	<u> </u>
5. Employees		

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 2).

	2025	2024
	Number	Number
Directors	1	1
Employees	1	1
	<u> </u>	<u> </u>
	2	2
	<u> </u>	<u> </u>

Brian Wilmott Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
Cost or Valuation				
At 1 April 2024	48,693	50,968	2,000	101,661
Additions	-	33,000	-	33,000
At 31 March 2025	48,693	83,968	2,000	134,661
Depreciation				
At 1 April 2024	44,558	24,077	2,000	70,635
Charge for the financial year	620	11,978	-	12,598
At 31 March 2025	45,178	36,055	2,000	83,233
Net book value				
At 31 March 2025	3,515	47,913	-	51,428
At 31 March 2024	4,135	26,891	-	31,026

6.1. Tangible assets continued

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value €	Depreciation charge €	2024 Net book value €	Depreciation charge €
<u>Hire Purchase or Finance Lease postings have made, but the NBV and depreciation charge of the tangible fixed assets to which they relate have not been entered in the Compliance Database</u>				

7. Stocks	2025 €	2024 €
Finished goods and goods for resale	5,143	6,004

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors	2025 €	2024 €
Trade debtors	79,374	113,846
Other debtors	7,000	15,000
Taxation	3,088	3,614
	89,462	132,460

9. Current asset investments	2025 €	2024 €
Other unlisted investments	12,122	12,122

Brian Wilmott Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

10. Creditors	2025	2024
Amounts falling due within one year	€	€
Amounts owed to credit institutions	6,000	10,000
Trade creditors	58,951	85,594
Taxation	1,587	2,636
Directors' current accounts (Note 14)	98	359
Accruals	5,700	5,700
	<u>72,336</u>	<u>104,289</u>

11. Creditors	2025	2024
Amounts falling due after more than one year	€	€
Finance leases and hire purchase contracts	<u>2</u>	<u>2</u>

Net obligations under finance leases and hire purchase contracts

Repayable between one and five years

	<u>-</u>	<u>1</u>
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HP and finance leases total does not agree with the total of the maturity analysis in the Compliance Database Compliance.Liabilities, Provisions and Deferred Income.Creditors > 1 Year. HP and finance leases closing balance -2 does not agree with the total of the maturity analysis in the Compliance Database 0
Compliance.Liabilities, Provisions and Deferred Income.Creditors > 1 Year. HP and finance leases opening balance -2 does not agree with the total of the maturity analysis in the Compliance Database -1 Compliance.Liabilities, Provisions and Deferred Income.Creditors > 1 Year.

12. Income Statement	2025	2024
	€	€
At 1 April 2024	112,053	102,856
Profit for the financial year	25,968	9,197
	<u>138,021</u>	<u>112,053</u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

14. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	50,099	41,676
Pension contributions	5,787	5,611
	<u>55,886</u>	<u>47,287</u>

The following amounts are repayable to the directors:

	2025	2024
	€	€
Brian Wilmott	<u>98</u>	<u>359</u>

15. Post-Balance Sheet Events

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

Brian Wilmott Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 22 December 2025.

Accounting and Disclosure Errors

Creditors after 1 Year : HP and finance leases total does not agree with the total of the maturity analysis in the Compliance Database Compliance.Liabilities, Provisions and Deferred Income.Creditors > 1 Year. HP and finance leases closing balance -2 does not agree with the total of the maturity analysis in the Compliance Database 0 Compliance.Liabilities, Provisions and Deferred Income.Creditors > 1 Year. HP and finance leases opening balance -2 does not agree with the total of the maturity analysis in the Compliance Database -1 Compliance.Liabilities, Provisions and Deferred Income.Creditors > 1 Year.