

Wilson James Consultancy Limited

Directors' report and financial statements

For the financial year ended 31 July 2025

Registered number: 511427

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Directors' report and financial statements

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Company information

The Board of Directors	M Abraham (Nationality – British) M Dobson (Nationality – British) A Palombo (Nationality – British)
Company secretary	Nina Secretarial Limited
Company number	511427
Registered office	44-45 Saint Stephen’s Green Dublin 2 Ireland
Auditor	BDO Statutory Audit Firm Miesien Plaza Block 3 50-58 Baggot Street Lower Dublin 2
Bankers	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12
Solicitors	Ivor Fitzpatrick Co Solicitors 44-45 St Stephan’s Green Dublin 2 Ireland

Directors' report

The directors present their directors' report together with the audited financial statements for the financial year ended 31 July 2025.

Principal activities

The principal activity of the company continues to be the provision of security and logistics services though not actively trading while new contracts are sought.

Fair review of the business

Due to the completion of a major contract, trading has ceased in the current and previous reporting periods. The directors have maintained a presence in Ireland and have actively sought new contract opportunities and is committed to continuing to trade. The directors have therefore prepared the financial statements on a going concern basis.

The directors continue to use financial and non-financial key performance indicators to manage the business. The business continues to invest in a strong management information function, which is focused on regular, timely and accurate reporting.

The financial reporting is focused on a number of key metrics, including:-

- Growth, where the business has achieved a sustainable level of activity.
- Cash flow, where the business continues to generate cash to fund its current and future growth plans.

The business is equally focused on non-financial reporting. The key metrics in this area are:-

- Safety, including board level reporting of accident statistics.
- Employee engagement, including staff turnover statistics and employee satisfaction surveys.
- Quality managing reporting, including results from the internal audit program.

Principal risks and uncertainties

The directors remain alert to the risks prevalent in a commercial environment and continue to take steps to minimise or mitigate these risks. A process of risk identification is undertaken at Board level. The identified risks are then tracked using a risk register which is regularly reviewed at Board level to ensure adequate risk mitigation pertinent to each risk is introduced and maintained. The risks are also scored according to likelihood to materialise and severity of impact on the business, such that serious risks are highlighted and prioritised in the mitigation process.

Particular consideration is given to risks of liquidity and customer credit risk. A treasury team is successfully focused on managing these key risks and briefing the board accordingly. The same team is responsible for managing the risk of interest rate fluctuations, but minimising borrowing requirements.

Results and dividends

The results for the period are set out in the Statement of Comprehensive Income on page 8. No dividends were paid to the shareholders during the year. (2024: €nil).

Directors and their interest

The directors who held office during the financial year and up to the date of signature of financial statements, and their respective interests in the share capital of the ultimate holding company, Wilson James Capital Limited, were as follows:

Director	Name of company and description of shares	Number of shares at 31 July 2025
Mark Dobson	Wilson James Capital Limited - A Ordinary shares	39,900
Mark Hill Abraham	Wilson James Capital Limited - B Ordinary shares	5,050
Anthony Palombo	Wilson James Capital Limited - B Ordinary shares	5,050

Directors' report (continued)

At the company's forthcoming AGM, all of the company's directors are required to retire by rotation and, being eligible, offer themselves for re-election.

The Company Secretary throughout the financial period was Nina Secretarial Limited who have no other interest in the company.

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by:

- Maintaining an internal control system suitable for the size of the company;
- Regularly reviewing management information;
- And liaising closely with the auditor.

The accounting records of the company are maintained at Wilson James Limited, Chalkwell Lawns, 648 – 656 London Road, Westcliff- On- Sea, Essex, SS0 9HR.

Financial Instruments

Treasury operations and Financial instruments

The company operates a treasury function which is responsible for managing the liquidity, interest and foreign currency risks associated with the company's activities.

Foreign currency risk

The company's principle foreign currency exposures arise from trading with overseas companies. Company policy permits but does not demand that these exposures may be hedged in order to fix the cost in Euros. This hedging activity involves the use of foreign exchange forward contracts.

Credit risk

All customers who wish to trade on credit terms are subject to credit verification procedures. Trade debtors are monitored on an ongoing basis and provision is made for doubtful debts where necessary.

Research and development

The company does not perform any research or development activities.

Post reporting date events

There have not been any significant events affecting the company since the balance sheet date which require disclosure in the financial statements

Auditor

The auditors, BDO, will continue in office in accordance with section 383(2) of the Companies Act 2014.

On behalf of the board



M H Abraham
Director



M R Dobson
Director

Date: 29 January 2026

Directors' Responsibilities Statement

Company law requires the directors to prepare statutory financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the company as at the end of the financial year, and profit or loss for the financial year and otherwise comply with the Companies Act 2014. The relevant financial reporting framework used in preparing the financial statements is in accordance with the Companies Act 2014 and FRS 102 'The financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("relevant financial reporting framework").

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the statutory financial statements have been prepared in accordance with applicable accounting standards, identify these 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 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 director's report comply with the Companies Act 2014; and enable the financial statements to be audited. 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.

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board



M H Abraham
Director



M R Dobson
Director

Date: 29 January 2026

Wilson James Consultancy Limited

Independent Auditors' Report to the Members of Wilson James Consultancy Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Wilson James Consultancy Limited ('the Company') for the year ended 31 July 2025, which comprise the Statement of financial position as at 31 July 2025, the statement of comprehensive income and statement of changes in equity for the year ended 31 July 2025 and notes to the financial statements, including the summary of significant accounting policies set out in note 1. 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" issued by the Financial Reporting Council.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 July 2025 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and Companies Act 2014. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority ('IAASA'), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Wilson James Consultancy Limited

Independent Auditors' Report to the Members of Wilson James Consultancy Limited

Other information

Other information comprises information included in the annual report, other than the financial statements and the auditor's report thereon and includes the directors' report. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Wilson James Consultancy Limited

Independent Auditors' Report to the Members of Wilson James Consultancy Limited

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: https://iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Gavin Smyth
for and on behalf of BDO

Statutory Audit Firm

Block 3, Miesian Plaza
50-58 Baggot Street Lower,
Dublin 2, D02 Y754
Date: 29 January 2026

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Statement of Comprehensive Income

for the financial year ended 31 July 2025

	<i>Notes</i>	2025 €'000	2024 €'000
Turnover	3	-	-
Cost of sales		-	-
Gross profit / (loss)		-	-
Administrative expenses		(19)	(13)
(Loss) before taxation		(19)	(13)
(Loss) for the financial year		(19)	(13)

The Statement of Comprehensive Income has been prepared on the basis that all operations are continuing operations.

The notes on pages 11-16 form part of these financial statements.

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Statement of Financial Position

As at 31 July 2025

	Notes	31 July 2025 €'000	31 July 2024 €'000
Current assets			
Debtors	7	1	-
Cash at bank and in hand		<u>9</u>	<u>10</u>
Creditors: amounts falling due within one year			
	8	<u>(76)</u>	<u>(57)</u>
Net current liabilities		<u>(66)</u>	<u>(47)</u>
Total assets less current liabilities		<u>(66)</u>	<u>(47)</u>
Capital and reserves			
Called up share capital	10	-	-
Profit and loss reserves	11	<u>(66)</u>	<u>(47)</u>
Shareholders' deficit		<u>(66)</u>	<u>(47)</u>

The financial statements were approved by the board of directors and authorised for issue on 29 January 2026



M H Abraham
Director



M Dobson
Director

The notes on pages 11-16 form part of these financial statements.

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Statement of Changes in Equity

For the financial year ended 31 July 2025

	Share Capital	Profit and loss reserves
	€'000	€'000
Balance at 1 August 2023	-	(34)
Loss for the financial year	-	(13)
Balance at 31 July 2024	-	(47)
Year ended 31 July 2025		
Loss for the financial year	-	(19)
Balance at 31 July 2025	-	(66)

The notes on pages 11-16 form part of these financial statements.

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Notes to the financial statements

1 Accounting policies

Company information

Wilson James Consultancy Limited is a private company limited by shares, domiciled and incorporated in Ireland. The registered office is 44-45 Saint Stephen's Green, Dublin 2, Ireland.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102") and the requirements of the Companies Act 2014.

The financial statements are prepared in Euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €'000.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principle accounting policies adopted are set out below.

The company is a qualifying entity for the purposes of FRS102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 4 'Statement of Financial Position' – Reconciliation of the opening and closing number of shares;
- Section 7 'Statement of Cash Flows' – Presentation of a statement of cash flow and related notes and disclosures;
- Section 33 'Related Party Disclosures' – Disclose related party transactions

The financial statements of the company are consolidated in the financial statements of Wilson James Group Limited. These consolidated financial statements are available from its registered office, Chalkwell Lawns, 648-656 London Road, Westcliff-on-Sea, Essex, SS0 9HR.

1.2 Going concern

The financial statements have been prepared on a basis that is consistent with FRS 102 and the directors have assessed whether preparation on a going concern basis is appropriate. The company is actively seeking new contracts and is committed to continuing to trade. The criteria to depart from the going concern basis have therefore not been met (in accordance with FRS102.3.8) because the directors do not intend to liquidate the entity. The Parent Company is committed to providing ongoing financial support to meet obligations as they fall due.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods or services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Wilson James operates with a number of different contract styles which dictate income recognition according to slightly different methodologies.

The significant majority of contracts lay out a fixed planned delivery of services, which equates to an agreed monthly billing. Income is recognised by raising monthly invoices for the agreed amount, or if there is a delay in invoicing, then by accruing a corresponding value of Turnover in the period.

These contracts also allow for additional works to be undertaken alongside the core delivery according to specific client instruction. These additional services are also invoiced on a monthly basis, or if there is a delay in invoicing, then by accruing a corresponding value of Turnover in the period.

A material minority of contracts follow a different form and are based around a quantification of services and procured items which are delivered over a designated period. The period in all cases currently is monthly. In this scenario an application for payment is prepared by Wilson James, detailing the services provided in the period. An invoice is then raised to this value which recognises the income in the period. If there is a delay in invoicing, then the income is recognised by accruing a corresponding value of Turnover in the period.

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provision of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS102 to all of its financial instruments.

Financial Instruments are recognised in the company’s balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset’s original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards or ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured as the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.6 Taxation

The tax expense represents the sum of the tax currently payable.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled, or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to the items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.7 Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of the employee or provide termination benefits.

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

1.11 Foreign exchange

Transactions in currencies other than Euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Turnover and other revenue

An analysis of turnover is given below:

	2025 €'000	2024 €'000
Turnover analysed by class of business		
Sale of services	-	-
	<u> </u>	<u> </u>
Turnover analysed by geographical market		
Republic of Ireland	-	-
	<u> </u>	<u> </u>

4 Operating profit

Operating profit for the financial year is stated after charging:

	2025 €'000	2024 €'000
Audit fees	7	5
	<u> </u>	<u> </u>

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

5 Employees and directors

No individuals were employed by the Company during the current or previous year.

6 Directors remuneration

The directors received no remuneration in respect of their services provided to this company.

7 Debtors: amounts falling due within one year

	2025 €'000	2024 €'000
Prepayments	1	-
	<u>1</u>	<u>-</u>

8 Creditors: amounts falling due within one year

	2025 €'000	2024 €'000
Trade creditors	-	-
Accruals	15	17
Amounts owed to Group undertakings	61	40
	<u>76</u>	<u>57</u>

Accruals of €13k (2024: €17k) have been made for the costs of statutory audit, corporation tax computations and filing and B1 filing.

The amounts owed to the parent company are repayable on demand.

9 Financial instruments

	2025 €'000	2024 €'000
Carrying amount of financial assets		
Debt instruments and cash measured at amortised cost	9	10
	<u>9</u>	<u>10</u>
Carrying amount of financial liabilities		
Measured at amortised cost	-	-
	<u>-</u>	<u>-</u>

Wilson James Consultancy Limited

For the financial year ended 31 July 2025

10 Called up share capital

	2025 €'000	2024 €'000
<i>Authorised</i>		
1,000,000 ordinary shares of €1 each	1,000	1,000
	<hr/>	<hr/>
<i>Allotted, called up and fully paid</i>		
100 ordinary shares of €1 each	-	-
	<hr/>	<hr/>

Ordinary shares carry the right to vote, dividends and the right to participate in any surplus funds on winding up

11 Reserves

Profit and loss reserves:

The profit and loss reserves represent the cumulative profits or losses of the company, net of dividends paid and other adjustments.

Share capital:

The share capital account represents the nominal value of the shares issued.

12 Related party transactions

No guarantees have been given or received over any of the company's assets or liabilities.

The company has taken advantage of exemptions available within FRS102 not to disclose transactions within group entities because it is included in the publicly available consolidated financial statements of its ultimate parent company.

13 Controlling party

The company is a wholly owned subsidiary of Wilson James Limited, a company incorporated and registered in the United Kingdom.

The ultimate parent company is Wilson James Capital Limited, a company incorporated and registered in the United Kingdom (29 March 2018). The consolidated financial statements of this company are available to the public and may be obtained from Wilson James Capital Limited, Chalkwell Lawns, 648-656 London Road, Westcliff-on-Sea, Essex, SS0 9HR. No other group accounts include the results of this company.