

WEST CORK DRINKS LIMITED  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

# WEST CORK DRINKS LIMITED

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WEST CORK DRINKS LIMITED

COMPANY INFORMATION

DIRECTORS	Robert Daly Charlotte Daly
SECRETARY	Charlotte Daly
COMPANY NUMBER	698642
REGISTERED OFFICE	The Gables Mishells Bandon Co Cork
ACCOUNTANTS	Stack Accountancy Chartered Certified Accountants Rose Hill Carrigaline Co Cork

WEST CORK DRINKS LIMITED

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR END 31 MAY 2025

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 and published by Chartered Certified Accountants Ireland.

Irish Company law requires the directors to prepare financial statements for each financial period 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.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Stack Accountancy, Chartered Certified Accountants, all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 MAY 2025.

On Behalf of the Board

Date: 20/01/2026

Robert Daly

Robert Daly

Director

Charlotte Daly

Charlotte Daly

Secretary

WEST CORK DRINKS LIMITED

**ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED  
FINANCIAL STATEMENTS OF WEST CORK DRINKS LIMITED**

In order to assist you to fulfill your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the Profit and Loss Account, Balance Sheet and the related notes from the books of account and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 Board of Directors, as a body, for our work, or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Certified Accountants Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 MAY 2025 your duty to ensure that the company has kept proper books of account and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Stack Accountancy  
Rose Hill  
Carrigaline  
Co Cork

Date: 20/01/2026

## WEST CORK DRINKS LIMITED

## ABRIDGED BALANCE SHEET AS AT 31 MAY 2025

	Notes	2025 €	€	2024 €	€
Fixed Assets					
Tangible Assets			1,843		2,112
Current Assets					
Debtors		-		100	
Stock		17,552		17,604	
Cash at bank and in hand		<u>1,967</u>		<u>3,654</u>	
		19,519		21,358	
Creditors: Amounts falling due within 1 year		<u>(21,262)</u>		<u>(23,370)</u>	
Net Current Assets (Liabilities)			<u>(1,743)</u>		<u>(2,012)</u>
Total Assets Less Current Liabilities			<u>100</u>		<u>100</u>
Capital & Reserves					
Called up share capital	3		100		100
Profit & Loss Account			-		-
Equity Shareholders Funds			<u>100</u>		<u>100</u>

I/We, as director(s) of WEST CORK DRINKS 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.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 properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the Board

Date: 20/01/2026

Certified to be a true copy

Robert Daly \_\_\_\_\_  
Robert Daly  
Director

Charlotte Daly \_\_\_\_\_  
Charlotte Daly  
Secretary

## WEST CORK DRINKS LIMITED

## NOTES ON FINANCIAL STATEMENT FOR 31 MAY 2025

## 1. Accounting Policies

1.1. Basis of Preparation

The financial statements have been prepared on the going concern basis and in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Financial Reporting Council.

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

2.	Other Creditors	2025	2024
	Tax and social welfare included in other Creditors:		
	Corporation Tax		
	PAYE/PRSI	-	-
	VAT	-	-
3.	Share Capital	2025	2024
		€	€
	<u>Authorised</u>		
	100,000 Ordinary shares of€1 each	<u>100,000</u>	<u>100,000</u>
	<u>Allotted &amp; Fully Paid Up</u>		
	100 Ordinary shares of€1 each	<u>100</u>	<u>100</u>
4.	Interests of the Directors and Company Secretary		
	The directors and secretary who served in the year and their interests in the company shares:		
		Ordinary Shares	
		2025	2024
	Robert Daly	50	50
	Charlotte Daly	50	50

**Director Remuneration**

## 5. Approval of Financial Statements

The financial statements were approved by the Board on 20/01/2026.