

Wentworth Insurances Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Wentworth Insurances Limited
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Wentworth Insurances Limited
STATEMENT OF FINANCIAL POSITION

as at 30 June 2025

	2025	2024
	€	€
Fixed Assets	481	550
Current assets	77,150	65,929
Creditors: amounts falling due within one year	(2,546)	(3,748)
Net Current Assets	74,604	62,181
Total Assets less Current Liabilities	75,085	62,731
Accruals and deferred income	(2,965)	(2,965)
Net Assets	72,120	59,766
Capital and Reserves	72,120	59,766

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Wentworth Insurances 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 (as a micro company). 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 micro companies' regime.

Approved by the Directors and authorised for issue on 12/01/2026 and signed on its behalf by:



Mrs. Jacinta O' Sullivan
 Director



Mr. John O' Sullivan
 Director

Wentworth Insurances Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Wentworth Insurances Limited is a company limited by shares incorporated in Ireland. Jigginstown Lodge,, Naas,, Co. Kildare is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The Company's registered number is 132549.

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.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Turnover

It is impracticable to devise accounting policies which consistently match revenue from commission/brokerage with the related expenses. Accordingly the following bases are adopted: Income represents brokerage and fees which are (mainly) taken to credit when renewal/debit or fee notes are issued irrespective of the inception date or period of insurance, with the exception of life and pension brokerage and other commissions which are credited when received. Alterations in commission / brokerage arising from return and additional premiums and adjustments are taken into account as and when these occur.

Costs are written off as incurred.

In respect of insurance debtors and creditor in the normal course of business, settlement is required to be made with certain insurers or insurance intermediaries on basis of the settlement due to or from the insurer or intermediary in question, rather than the amounts due or from individual parties which it represents. Insurance debtors and creditors reflect the basis of settlement. FRS 5 Reporting the Substance of Transactions precludes assets and liabilities being offset, unless net settlement is legally enforceable.

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% Reducing Balance
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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.

Cash at bank and in hand

Cash and cash equivalents comprise cash at bank and in hand. In the Statement of Financial Position bank overdrafts are shown within Creditors.

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 Statement of Financial Position date.

Wentworth Insurances Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

3. Creditors

Creditors amounts falling due within one year

Short term creditors are measured at the transaction price.

4. Appropriation of Income Statement	2025 €	2024 €
Profit brought forward	59,763	45,705
Profit for the financial year	12,354	14,058
Profit carried forward	72,117	59,763

5. Post-Balance Sheet Events

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

6. Approval of financial statements

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

12 / 01 / 2026

