

Company registration number: 605898

**JWF Equine Ltd
Trading as JWF Equine Ltd**

**Unaudited abridged financial statements
for the financial year ended 31 March 2025**

JWF Equine Ltd

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JWF Equine Ltd

Directors and other information

Director	Jonathan Farrelly
Secretary	Emerson Farrelly
Company number	605898
Registered office	JWF Equine Ltd 4 Ardilaun Heights Mullingar Co. Westmeath
Business address	4 Ardilaun Heights Mullingar Co. Westmeath
Accountants	Greenlea Accountancy Services Ltd 114 Greenlea Road Terenure Dublin 6w
Bankers	Bank of Ireland Mullingar Co. Westmeath

JWF Equine Ltd

Director's report

The director presents this annual report and the unaudited abridged financial statements of the company for the financial year ended 31 March 2025.

Director

The names of the persons who at any time during the financial year were director of the company are as follows:

Jonathan Farrelly

Principal activities

The principal activity of this company is horse training.

Business review

Dividends

During the financial year the director has not paid any dividends or recommended payment of a final

Directors and secretary and their interests

The director and the secretary, at the financial year end, had no interests in shares in, or debentures of, the company or any group undertaking of the company.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at .

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

This report was approved by the director of the company on 27 December 2025 and signed by:

Jonathan Farrelly
Director

JWF Equine Ltd

Director's responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law, has elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the director is responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with those requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

The director is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the company and enable to ensure that the financial statements comply with the Companies Act 2014. has general responsibility for taking such steps as are reasonably open to to safeguard the assets of the company and to prevent and detect fraud and other irregularities. The director is also responsible for preparing a director's report that complies with the requirements of the Companies Act 2014.

JWF Equine Ltd

Report to the director on the preparation of the unaudited statutory financial statements of JWF Equine Ltd

In order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of JWF Equine Ltd for the financial year ended 31 March 2025 which comprise the profit and loss account, balance sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the director of JWF Equine Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of JWF Equine Ltd and state those matters that we have agreed to state to the director of JWF Equine Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JWF Equine Ltd and its director as a body for our work or for this report.

It is your duty to ensure that JWF Equine Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of JWF Equine Ltd. You consider that JWF Equine Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of JWF Equine Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Greenlea Accountancy Services Ltd
Chartered Certified Accountants

114 Greenlea Road
Terenure
Dublin 6w

Date: 27 December 2025

JWF Equine Ltd

**Balance sheet
As at 31 March 2025**

	2025	2024
	€	€
Creditors: amounts falling due within one year	(15,510)	(17,636)
Net current liabilities	<u>(15,510)</u>	<u>(17,636)</u>
Total assets less current liabilities	<u>(15,510)</u>	<u>(17,636)</u>
Net liabilities	<u><u>(15,510)</u></u>	<u><u>(17,636)</u></u>
Capital and reserves	<u><u>(15,510)</u></u>	<u><u>(17,636)</u></u>

I, as director of JWF Equine 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 of the Companies Act 2014 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- (d) I 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- (e) the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a micro company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements have been prepared in accordance with the micro companies regime.

These abridged financial statements were approved by the director of the company on 27 December 2025 and signed by:

Jonathan Farrelly
Director

JWF Equine Ltd

Notes to the abridged financial statements Financial year ended 31 March 2025

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is JWF Equine Ltd, 4 Ardilaun Heights, Mullingar, Co. Westmeath.

2. Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

JWF Equine Ltd

Notes to the abridged financial statements (continued)
Financial year ended 31 March 2025

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	(17,736)	(17,450)
Profit/(loss) for the financial year	2,126	(286)
At the end of the financial year	<u>(15,610)</u>	<u>(17,736)</u>

5. Directors transactions

During the financial year the company entered into the following arrangements relating to loans, quasi-loans and credit transactions:

	2025	2024
	€	€
At the start of the financial year	17,636	26,629
Amounts repaid during the financial year	(2,126)	(8,993)
At the end of the financial year	<u>15,510</u>	<u>17,636</u>

Disclosure for each director or other person is as follows:

	2025	2024
	€	€
At the start of the financial year	17,636	26,629
Amounts repaid during the financial year	(2,126)	(8,993)
At the end of the financial year	<u>15,510</u>	<u>17,636</u>