

Worldwide Group Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Worldwide Group Limited

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Worldwide Group Limited
DIRECTOR AND OTHER INFORMATION

Director	Patrick Dunning
Company Secretary	David Alwright (Appointed 31 December 2024) Clare Bishop (Resigned 31 December 2024)
Company Number	170055
Registered Office	Unit J1A Greenogue Business Park Greenogue Industrial Estate Newcastle Co Dublin
Business Address	Unit 6P Greenogue Business Park Greenogue Industrial Estate Newcastle Co Dublin
Accountants	KSi Faulkner Orr Limited Second Floor One Stephen Street Upper Dublin 8 D08 DR9P
Bankers	AIB Bank Capel Street Dublin 1
Solicitors	Cannons Solicitors 1/3 Sandford Road Ranelagh Dublin 6

Worldwide Group Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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. They is 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet, the Reconciliation of Shareholders' Funds and the related notes:

The director approves these financial statements and confirms that they is 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 director confirms that they has made available to KSi Faulkner Orr Limited, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2025."

Signed on behalf of the board

Patrick Dunning
Director

12 December 2025

Worldwide Group Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	8,856	17,713
Current Assets			
Debtors	8	32,161	28,599
Cash and cash equivalents		-	(7)
		32,161	28,592
Creditors: amounts falling due within one year	9	(135,848)	(144,180)
Net Current Liabilities		(103,687)	(115,588)
Total Assets less Current Liabilities		(94,831)	(97,875)
Creditors:			
amounts falling due after more than one year	10	(11,436)	(18,658)
Net Liabilities		(106,267)	(116,533)
Capital and Reserves			
Called up share capital presented as equity		13	13
Retained earnings		(106,280)	(116,546)
Equity attributable to owners of the company		(106,267)	(116,533)

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.

I as Director of Worldwide Group 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) 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 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 12 December 2025 and signed on its behalf by:

Patrick Dunning
Director

Worldwide Group Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 March 2025

	Called up share capital €	Retained earnings €	Total €
At 1 April 2023	13	(95,494)	(95,481)
Loss for the financial year	-	(21,052)	(21,052)
At 31 March 2024	13	(116,546)	(116,533)
Profit for the financial year	-	10,266	10,266
At 31 March 2025	13	(106,280)	(106,267)

Worldwide Group Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Worldwide Group Limited is a company limited by shares incorporated in Ireland. Unit J1A, Greenogue Business Park, Greenogue Industrial Estate, Newcastle, Co Dublin 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 Director's Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

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.

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 represents amounts receivable for goods and services provided within the Republic of Ireland net of VAT.

Tangible assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use. Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 20% Straight Line
Motor vehicles	- 20% Straight Line

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.

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.

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.

Worldwide Group Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

Ordinary share capital

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

3. Going concern

The directors have prepared these financial statements on the going concern basis which assumes the company will continue in operational existence for the foreseeable future having adequate funds to meet obligations as they fall due. This note describes certain uncertainties affecting the company, the outcome of which may be material in relation to the company's net worth and its ability to continue as going concern.

The directors consider that it is appropriate to prepare the financial statements on a going concern basis at this time. The company's cash flow predictions together with the support of the shareholders and the continuation of financial support from the company's bankers, indicate that the company will generate sufficient profits and cashflows to allow it to continue in existence for the foreseeable future.

The financial statements do not include any adjustment that would arise in the event that the company was unable to continue as a going concern.

4. Operating profit/(loss)	2025	2024
	€	€
Operating profit/(loss) is stated after charging:		
Depreciation of tangible assets	8,857	8,857
	<u> </u>	<u> </u>
5. Interest payable and similar expenses	2025	2024
	€	€
Interest	1,566	4,070
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including director, during the financial year was 3, (2024 - 4).

	2025	2024
	Number	Number
Staff	3	4
	<u> </u>	<u> </u>

Worldwide Group Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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7. Tangible assets	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 April 2024	7,108	48,937	56,045
At 31 March 2025	7,108	48,937	56,045
Depreciation			
At 1 April 2024	7,108	31,224	38,332
Charge for the financial year	-	8,857	8,857
At 31 March 2025	7,108	40,081	47,189
Net book value			
At 31 March 2025	-	8,856	8,856
At 31 March 2024	-	17,713	17,713
8. Debtors		2025	2024
		€	€
Trade debtors		32,161	28,599
9. Creditors		2025	2024
Amounts falling due within one year		€	€
Amounts owed to credit institutions		24,642	18,690
Trade creditors		24,034	36,407
Taxation		36,987	23,781
Director's current account (Note 13)		28,663	31,317
Other creditors		20,022	32,485
Accruals		1,500	1,500
		135,848	144,180
10. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Finance leases and hire purchase contracts		11,436	18,658
Net obligations under finance leases and hire purchase contracts			
Repayable between one and five years		11,436	18,658
11. Income Statement		2025	2024
		€	€
At 1 April 2024		(116,546)	(95,494)
Profit/(loss) for the financial year		10,266	(21,052)
At 31 March 2025		(106,280)	(116,546)

Worldwide Group Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Capital commitments

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

13. Director's remuneration and transactions

	2025	2024
	€	€
Remuneration	36,151	35,456
Pension contributions	6,725	6,405
	<u>42,876</u>	<u>41,861</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Patrick Dunning	28,663	31,317
	<u>28,663</u>	<u>31,317</u>

14. Post-Balance Sheet Events

There have been no important events affecting the company since the year end and requiring disclosure.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 12 December 2025.