

Company registration number: 586169

**West Acton Trading Limited
Micro Companies Regime**

(Audit Exempt Company*)

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

* West Acton Trading Limited is a micro company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280E of the Companies Act 2014.

West Acton Trading Limited

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West Acton Trading Limited

Directors and other information

Directors Mr John Kenny
Mr Daniel Considine

Secretary Mr John Kenny

Company number 586169

Registered office Lowhill
Ballinakill
Co. Laois

Business address Lowhill
Ballinakill
Co. Laois

Accountants Ifac
Old Knockmay Road
Portlaoise
Laois

Bankers AIB Bank
4a The Square
Rathdowney
Co. Laois

West Acton Trading Limited

**Accountants' Report to the board of directors
on the Unaudited financial statements of West Acton Trading Limited**

We have compiled the financial statements which comprise the profit and loss account, balance sheet and related notes of West Acton Trading Limited for the financial year ended 31 August 2025.

Respective responsibilities of directors and accountants

The company's directors are responsible for the financial statements. It is our responsibility to compile the financial statements of West Acton Trading Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with International Standard on Related Services 4410 (Revised) Compilation Engagements, from the accounting records and information and explanations supplied to us by the directors.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Ifac

Old Knockmay Road
Portlaoise
Laois

30 March 2026

West Acton Trading Limited

Balance sheet As at 31 August 2025

	2025 €	2024 €
Fixed assets	4,287	4,900
Current assets	706,371	618,546
Creditors: amounts falling due within one year	(734)	(22,526)
Net current assets	<u>705,637</u>	<u>596,020</u>
Total assets less current liabilities	709,924	600,920
Accruals and deferred income	(2,080)	(1,471)
Net assets	<u><u>707,844</u></u>	<u><u>599,449</u></u>
Capital and reserves	<u><u>707,844</u></u>	<u><u>599,449</u></u>

The company qualifies for the micro companies regime on the grounds that section 280D of the Companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the micro companies regime.

We, as directors of West Acton Trading 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 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) 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 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.

These abridged financial statements were approved by the board of directors on 30 March 2026 and signed on behalf of the board by:

Mr John Kenny
Director

Mr Daniel Considine
Director

West Acton Trading Limited

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

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Lowhill, Ballinakill, Co. Laois.

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

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 represents the net sales to customers excluding Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods 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.

Taxation

The charge for taxation is based on the profit for the year. Deferred taxation is not calculated as it is not considered material.

Tangible assets

Tangible assets are measured initially at cost, and are subsequently stated at cost less accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

West Acton Trading Limited

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

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

Such assets and liabilities are subsequently carried at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence of impairment. If an asset or liability is impaired the impairment loss is the difference between the present value of the estimated cash flows discounted at the asset's/liability's original effective interest rate. The impairment loss is recognised in the profit and loss account.

If there is an decrease in an 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 and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

4. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	599,439	426,733
Profit for the financial year	108,395	172,706
At the end of the financial year	<u>707,834</u>	<u>599,439</u>

5. Directors transactions

Loan from Director

	John Kenny	
	2025	2024
	€	€
At the start of the financial year	351	417
Advances made during the financial year	1,219	-
Amounts repaid during the financial year	(196)	(65)
At the end of the financial year	<u>1,374</u>	<u>352</u>