

**Truskey West (Investments) Limited**  
**Unaudited Abridged Financial Statements**  
**for the financial year ended 31 March 2025**

**Truskey West (Investments) Limited**  
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**Truskey West (Investments) Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 March 2025

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 Directors' Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have 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" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 directors are 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 directors report comply with 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.

This statement was approved by the Board of Directors on ..... and signed on behalf of the board by:

  
Ciaran McIntyre (Jan 16, 2026 13:37:35 GMT)

Mr. Ciaran McIntyre  
Director

**Truskey West (Investments) Limited**  
**BALANCE SHEET**  
As at 31 March 2025

	Note	2025 €	2024 €
<b>Current assets</b>			
Debtors	3	100	150,100
		<u>100</u>	<u>150,100</u>
<b>Net assets</b>			
		<u>100</u>	<u>150,100</u>
<b>Capital and reserves</b>			
Called up share capital presented as equity	4	150,100	150,100
Profit and loss account		(150,000)	-
		<u>100</u>	<u>150,100</u>
<b>Shareholders' funds</b>			
		<u>100</u>	<u>150,100</u>

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

We as Directors of Truskey West (Investments) 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 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 s.353 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 s.353 Companies Act 2014.

These abridged financial statements were approved by the Board of Directors on .....16/01/2026..... and signed on behalf of the board by:

  
Ciaran McIntyre (Jan 16, 2026 13:37:35 GMT)

Mr. Ciaran McIntyre  
Director

**The notes on pages 3 to 4 form part of these abridged financial statements.**

**Truskey West (Investments) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**1. 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's financial statements.

**Basis of preparation**

The financial statements have been prepared in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The Company qualifies as a small company as defined by section 280A of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

**Ordinary share capital**

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

**2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of the financial statements requires management to make judgements that affect the reported amounts of assets and liabilities at the date of financial statements and the reported amount of income and expenses during the reporting period. Management evaluates its judgements on an ongoing basis.

Management bases its judgements on historical experiences on various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates under different assumptions or conditions.

The following judgements are considered important to the portrayal of the Company's financial condition:

**Going concern**

The Directors are required to consider availability of resources to meet the Company's liabilities for a period of at least twelve months from the date of the approval of these financial statements.

The Directors have reviewed the Company's cash flow forecasts and operating budgets, including the Company's ability to manage its controllable costs, and believe that it has sufficient resources to meet its obligations as they arise for a period of at least twelve months from the date of approval of these financial statements.

Accordingly, the Directors are adopting the going concern basis in preparing the financial statements

**Truskey West (Investments) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
for the financial year ended 31 March 2025

**3. DEBTORS**

	2025	2024
	€	€
Amounts owed by group undertakings	<u>100</u>	<u>150,100</u>

Included within amounts owed by group undertakings is €100 (2024: €150,100) in respect of called up share capital not paid. Following directors' assessment of recoverability, €150,000 (2024: €Nil) of this balance has been impaired through the profit and loss and other comprehensive income.

**4. SHARE CAPITAL**

	2025		2024	
	Number	€	Number	€
<b>Amounts presented in equity:</b>				
<b>Shares issued</b>				
A Ordinary shares of €1.00 each	1	1	1	1
B Ordinary shares shares of €1.00 each	100	100	100	100
C Ordinary shares shares of €1.00 each	<u>149,999</u>	<u>149,999</u>	<u>149,999</u>	<u>149,999</u>
	<u>150,100</u>	<u>150,100</u>	<u>150,100</u>	<u>150,100</u>

**5. POST BALANCE SHEET EVENTS**

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

**6. APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these abridged financial statements for issue on  
16/1/2026  
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