

Company registration number: 723751

**Western Way Property Investments Limited**  
**Unaudited abridged financial statements**  
**for the financial year ended 31 July 2025**

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**Western Way Property Investments Limited**

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## Western Way Property Investments Limited

### Directors 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 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.

**Western Way Property Investments Limited**

**Balance sheet  
As at 31 July 2025**

	Note	2025 €	€	2024 €	€
<b>Current assets</b>					
Stocks	3	547,035		547,035	
Debtors	4	26,557		1,557	
Cash at bank and in hand		548		4,426	
		574,140		553,018	
<b>Creditors: amounts falling due within one year</b>	5	(599,075)		(569,475)	
<b>Net current liabilities</b>			(24,935)		(16,457)
<b>Total assets less current liabilities</b>			(24,935)		(16,457)
<b>Net liabilities</b>			(24,935)		(16,457)
<b>Capital and reserves</b>					
Called up share capital presented as equity			100		100
Profit and loss account			(25,035)		(16,557)
<b>Shareholders deficit</b>			(24,935)		(16,457)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Western Way Property Investments Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- 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;
- 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);
- 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
- 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 small company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

**The notes on pages 4 to 5 form part of these abridged financial statements.**

**Western Way Property Investments Limited**

**Balance sheet (continued)  
As at 31 July 2025**

These abridged financial statements were approved by the board of directors on 27 March 2026 and signed on behalf of the board by:

Ruth Creighton  
Director



Tareq Serhan  
Director



The notes on pages 4 to 5 form part of these abridged financial statements.

**Western Way Property Investments Limited**

**Notes to the abridged financial statements  
Financial year ended 31 July 2025**

**1. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

**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.

**2. Appropriations of profit and loss account**

	<b>2025</b>	2024
At the start of the financial year	€	€
Loss for the financial year	(16,557)	(3,562)
	(8,478)	(12,995)
<b>At the end of the financial year</b>	<u>(25,035)</u>	<u>(16,557)</u>

**3. Stocks**

	<b>2025</b>	2024
Stocks - user defined 1	€	€
	547,035	547,035
	<u>547,035</u>	<u>547,035</u>

**4. Debtors**

	<b>2025</b>	2024
Trade debtors	€	€
Prepayments	25,000	1,557
	1,557	-
	<u>26,557</u>	<u>1,557</u>

**5. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
Other creditors including tax and social insurance	€	€
Accruals	597,705	568,105
	1,370	1,370
	<u>599,075</u>	<u>569,475</u>

**Western Way Property Investments Limited**

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

**6. Related party transactions**

During the financial year the company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	€	€	€	€
Tareq Serhan	<u>(29,600)</u>	<u>9,018</u>	<u>(597,705)</u>	<u>(568,105)</u>

Tareq Serhan is both a director and shareholder of the company.

**7. Approval of financial statements**

The board of directors approved these abridged financial statements for issue on 27 March 2026.