

WEST PIER CONSULTING LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

WEST PIER CONSULTING LIMITED
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WEST PIER CONSULTING LIMITED
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

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

"General responsibilities

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 that 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", applying Section 1A of that Standard, 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 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 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.

Directors' declaration on unaudited financial statements

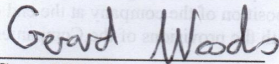
In relation to the financial statements which comprise the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are 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 directors confirm that they have made available to Strata Financial, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

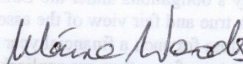
The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 July 2025."

Signed on behalf of the board



Gerard Woods
Director

20 January 2026



Maire Woods
Director

20 January 2026

WEST PIER CONSULTING LIMITED

BALANCE SHEET

AS AT 31 JULY 2025


	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	3,355	1,969
Investments	7	56,000	48,300
Fixed Assets		<u>59,355</u>	<u>50,269</u>
Current Assets			
Debtors	8	3,569	8,822
Cash and cash equivalents		18,436	17,431
		<u>22,005</u>	<u>26,253</u>
Creditors: amounts falling due within one year	9	<u>(10,490)</u>	<u>(12,050)</u>
Net Current Assets		<u>11,515</u>	<u>14,203</u>
Total Assets less Current Liabilities		<u>70,870</u>	<u>64,472</u>
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		70,770	64,372
Shareholders' Funds		<u>70,870</u>	<u>64,472</u>

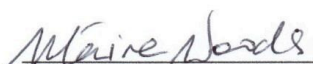
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of West Pier Consulting 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 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 20 January 2026 and signed on its behalf by:


 Gerard Woods
 Director


 Maire Woods
 Director

WEST PIER CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

1. GENERAL INFORMATION

West Pier Consulting Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 346633. The registered office of the company is 37 The Downs, Dunshaughlin, Co. Meath, Ireland which is also the principal place of business of the company. The principal activity of the company is the provision of computer consultancy services. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 July 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 comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax. Turnover is recognised to the extent that it is probable that the economic benefits will flow to the company and the turnover can be reliably measured.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight Line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Profit and Loss Account in the year in which it is receivable.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price 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.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amounts and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the profit and loss.

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.

WEST PIER CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. OPERATING PROFIT	2025	2024
	€	€
Operating profit is stated after charging/(crediting):		
Depreciation of tangible assets	649	535
Loss/(profit) on foreign currencies	587	(295)
	<u>649</u>	<u>535</u>
4. INCOME FROM INVESTMENTS	2025	2024
	€	€
Investment income	1,697	1,695
(Loss)/profit on disposal of investments	(1,541)	-
	<u>156</u>	<u>1,695</u>
5. EMPLOYEES	2025	2024
	Number	Number
Director	1	1
	<u>1</u>	<u>1</u>
6. TANGIBLE ASSETS		
	Fixtures, fittings and equipment	Total
	€	€
Cost or Valuation		
At 1 August 2024	17,993	17,993
Additions	2,035	2,035
	<u>20,028</u>	<u>20,028</u>
At 31 July 2025	20,028	20,028
Depreciation		
At 1 August 2024	16,024	16,024
Charge for the financial year	649	649
	<u>16,673</u>	<u>16,673</u>
At 31 July 2025	16,673	16,673
Net book value		
At 31 July 2025	<u>3,355</u>	<u>3,355</u>
At 31 July 2024	<u>1,969</u>	<u>1,969</u>

WEST PIER CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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7. INVESTMENTS		Other unlisted investments	Total
		€	€
Investments			
Cost or Valuation			
At 1 August 2024		57,759	57,759
Additions		7,700	7,700
		<hr/>	<hr/>
At 31 July 2025		65,459	65,459
		<hr/>	<hr/>
Provision for diminution in value:			
At 31 July 2025		9,459	9,459
		<hr/>	<hr/>
Net book value			
At 31 July 2025		56,000	56,000
		<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024		48,300	48,300
		<hr/> <hr/>	<hr/> <hr/>
8. DEBTORS		2025	2024
		€	€
Trade debtors		3,490	8,763
Taxation		79	59
		<hr/>	<hr/>
		3,569	8,822
		<hr/> <hr/>	<hr/> <hr/>
9. CREDITORS		2025	2024
Amounts falling due within one year		€	€
Trade creditors		-	74
Taxation		1,395	1,357
Directors' current accounts (Note 12)		7,345	8,919
Accruals		1,750	1,700
		<hr/>	<hr/>
		10,490	12,050
		<hr/> <hr/>	<hr/> <hr/>
10. INCOME STATEMENT		2025	2024
		€	€
At 1 August 2024		64,372	56,842
Profit for the financial year		6,398	7,530
		<hr/>	<hr/>
At 31 July 2025		70,770	64,372
		<hr/> <hr/>	<hr/> <hr/>
11. CAPITAL COMMITMENTS			
The company had no material capital commitments at the financial year-ended 31 July 2025.			
12. DIRECTORS' REMUNERATION AND TRANSACTIONS		2025	2024
		€	€
Remuneration		1,000	1,000
		<hr/> <hr/>	<hr/> <hr/>

WEST PIER CONSULTING LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
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The following amounts are repayable to the directors:

	2025	2024
	€	€
Gerard Woods	<u>7,345</u>	<u>8,919</u>

13. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 20 January 2026.