

Company registration number: 360202

# **BestAction Services Limited**

124 Leix Road, Cabra, Dublin 7.

## **Unaudited Abridged Financial Statements** **Year Ended 31<sup>st</sup> December 2025**

BestAction Services Limited is a small 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

The financial statements have been prepared in accordance with the micro companies regime under FRS 105

**BestAction Services Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Table of Contents**

	Page
Directors and other information	2
Directors' Responsibilities Statement and Declaration on unaudited statutory financial statements	3
Balance Sheet	4
Notes forming part of the financial statements	5 - 6

**BestAction Services Limited**  
**Year ended 31<sup>st</sup> December 2025**

Directors and Other Information

Directors	Francis Kirby Elizabeth O'Rourke
Secretary	Francis Kirby
Company Number	360202
Registered Office	124 Leix Road Cabra Dublin 7
Bankers	Bank of Ireland Collinstown Cross Dublin 17

**Best Action Services Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Directors' Responsibilities Statement**

*General responsibilities*

Company law requires the directors to prepare financial statements for each financial year. Under the law, they have elected to prepare the financial statements in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (FRS 105).

As such the directors are responsible for preparing financial statements in accordance with the provisions of the Companies Act 2014 with which the company is obliged to comply, including the appropriate use of the going concern basis of accounting, which is consistent with these requirements, and having availed of the exemptions to which the company is entitled by virtue of qualifying for the micro companies regime and FRS 105. Thereby, the financial statements are presumed, in law, to give a true and fair view without any consideration of any other circumstances, factors, accounting principles or disclosures.

*Directors' declaration on unaudited financial statements*

In relation to the financial statements as set out on pages 4 to 6:

- (a) the directors approve these statutory 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.
- (b) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31<sup>st</sup> December 2025.

**On Behalf of the Board**

Francis D. Kirby  
FRANCIS KIRBY  
Director  
Date: 12/01/26

Elizabeth O'Rourke  
ELIZABETH O'ROURKE  
Director  
Date: 02/02/26

**BestAction Services Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Balance Sheet as at 31<sup>st</sup> December 2025**

	Notes	2025 €	2024 €
<b>Fixed Assets</b>		<u>122</u>	<u>244</u>
Current Assets		24,821	32,068
Creditors: amount falling due within one year		<u>(10,988)</u>	<u>(20,091)</u>
<b>Net Current Assets</b>		<u>13,833</u>	<u>11,977</u>
<b>Total Assets less Current liabilities</b>		13,955	12,221
Creditors: amount falling due after one year		<u>0</u>	<u>0</u>
<b>Net Assets</b>		<u>13,955</u>	<u>12,221</u>
Capital and Reserves	4	<u>13,955</u>	<u>12,221</u>

We, as directors of BestAction Services Limited, state that:

- (a) the company is availing itself of the audit 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,
- (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 it is entitled to the benefit of that exemption as a micro company and confirm that the abridged Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.

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

**On Behalf of the Board**

*Francis D. Kirby*  
 FRANCIS KIRBY  
 Director  
 Date: 12/01/26

*Elizabeth O'Rourke*  
 ELIZABETH O'ROURKE  
 Director  
 Date: 02/02/26

**Notes to the financial statements**

**1. General information**

The company is a private company limited by shares, registered in Ireland. The address of the registered office is 124 Leix Road, Cabra, Dublin 7.

**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 and measurement bases**

**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 is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

**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 the asset, less its residual value, over the useful economic life of that asset as follows:

Computers	33% straight line
Office Equipment	33% straight line

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.

**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.

**BestAction Services Limited**  
**Year ended 31<sup>st</sup> December 2025**

**Notes to the financial statements**

**4. Capital and Reserves**

	<b>2025</b>	<b>2024</b>
	€	€
Issued Share Capital	100	100
Profit and Loss Account	13,855	12,121
	<u>13,955</u>	<u>12,221</u>

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

	<b>2025</b>	<b>2024</b>
	€	€
At the start of the financial year	12,121	10,418
Profit for the financial year	1,734	1,703
At the end of the financial year	<u>13,855</u>	<u>12,121</u>