

Acon Amy Ltd
Abridged Unaudited Financial Statements
for the financial year ended 30 June 2025

Company Number: 692602

Acon Amy Ltd
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Acon Amy Ltd
DIRECTOR AND OTHER INFORMATION

Director	Marie Conneely
Company Secretary	Mary Doyle
Company Number	692602
Registered Office and Business Address	No. 58 Unit J Strandfield Business Park Kerlogue Industrial Estate Wexford Co. Wexford Y35 YF97 Ireland
Accountants	Doyle Associates Chartered Accountants Railway Road Gorey Wexford Y25AW66 Ireland
Bankers	Bank of Ireland Custom House Quay Wexford

Acon Amy Ltd
DIRECTOR'S RESPONSIBILITIES STATEMENT
for the financial year ended 30 June 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.


Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board



Mary Doyle
Company Secretary

Date: 9/2/26

Marie Conneely
Director

Date: 9/2/26

Acon Amy Ltd
BALANCE SHEET

as at 30 June 2025


	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	66,547	78,640
Current Assets			
Stocks	7	42,000	65,002
Debtors	8	7,403	8,636
Cash and cash equivalents		616,349	450,272
		665,752	523,910
Creditors: amounts falling due within one year	9	(90,791)	(77,304)
Net Current Assets		574,961	446,606
Total Assets less Current Liabilities		641,508	525,246
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		641,408	525,146
Equity attributable to owners of the company		641,508	525,246

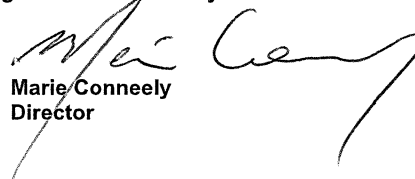
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Acon Amy Ltd, 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) I 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 _____ and signed on its behalf by:


Mary Doyle
 Company Secretary


Marie Conneely
 Director

Acon Amy Ltd
STATEMENT OF CHANGES IN EQUITY
as at 30 June 2025

	Called up share capital €	Retained earnings €	Total €
At 1 July 2024	100	523,493	523,593
Profit for the financial period	-	1,653	1,653
At 30 June 2024	100	525,146	525,246
Profit for the financial year	-	116,262	116,262
At 30 June 2025	100	641,408	641,508

Acon Amy Ltd

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 June 2025

1. General Information

Acon Amy Ltd is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 692602. The registered office of the company is No. 58, Unit J, Strandfield Business Park, Kerlogue Industrial Estate, Wexford, Co. Wexford, Y35 YF97, Ireland which is also the principal place of business of the company. The company operates as a retail fashion shop. 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 financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 June 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.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. 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
Motor vehicles	-	12.5% Straight line

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Acon Amy Ltd**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 30 June 2025

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.

Employee benefits

The company does not currently operate a defined contribution pension scheme.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by 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. Period of financial statements

The comparative figures relate to the month period ended 30 June 2024.

4. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	12,093	12,093
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including director, during the financial year was 14, (2024 - 14).

	2025	2024
	Number	Number
Directors	1	1
Retail	13	13
	<u> </u>	<u> </u>
	14	14
	<u> </u>	<u> </u>

Acon Amy Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

6. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 July 2024	84,145	12,602	96,747
At 30 June 2025	84,145	12,602	96,747
Depreciation			
At 1 July 2024	13,382	4,725	18,107
Charge for the financial year	10,518	1,575	12,093
At 30 June 2025	23,900	6,300	30,200
Net book value			
At 30 June 2025	60,245	6,302	66,547
At 30 June 2024	70,763	7,877	78,640

7. Stocks

	2025 €	2024 €
Closing Stock	42,000	65,002

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	2025 €	2024 €
Trade debtors	7,403	8,636

9. Creditors

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	556	-
Trade creditors	17,006	38,064
Taxation and social welfare	65,212	31,315
Director's current account (Note 12)	92	-
Accruals	7,925	7,925
	90,791	77,304

10. Income Statement

	2025 €	2024 €
At 1 July 2024	525,146	523,493
Profit for the financial year	116,262	1,653
At 30 June 2025	641,408	525,146

11. Capital commitments

The company had no material capital commitments at the financial year-ended 30 June 2025.

Acon Amy Ltd
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 June 2025

12. Director's remuneration and transactions	2025	2024
	€	€
Fees	-	146,810
Remuneration	36,800	36,800
	<u>36,800</u>	<u>183,610</u>

The following amounts are repayable to the director:

	2025	2024
	€	€
Marie Conneely	92	-
	<u>92</u>	<u>-</u>

13. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on _____.