

**Registration number 654828**

**Western Cabins Limited**

**Abridged accounts**

**for the year ended 31 December 2025**

# Western Cabins Limited

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**Western Cabins Limited**

**Directors' report  
for the year ended 31 December 2025**

The following information is an extract from the director's report as required by Section 352 of the Companies Act 2014.

**Directors Secretary and their interests in Shares of the Company**

The directors who served during the year and their interests in the company are as stated below:

	<b>Ordinary shares 31/12/2025</b>	<b>Ordinary shares 31/12/2024</b>
Mr. Niall O'Donnell	100	100
Mr Thomas O'Donnell	-	-

## Western Cabins Limited

### Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year. As per Section 289 of the Companies Act 2014 the directors shall 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 end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and 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.
- 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 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 and 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 as set out on pages 3 to 7;

- 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 prepared on the going concern basis on the grounds that the company will continue in business.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 31st December 2025.

#### On behalf of the board

**Mr. Niall O'Donnell**

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**Director**

**Date: 18th March 2026**

**Mr Thomas O'Donnell**

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**Secretary**

**Date: 18th March 2026**

**Western Cabins Limited**

**Balance Sheet  
31 December 2025**

	Notes	2025		2024	
		€	€	€	€
<b>Fixed assets</b>					
<b>Current assets</b>					
Debtors		100		100	
		100		100	
<b>Net current assets</b>			100		100
<b>Net assets</b>			100		100
<b>Capital and reserves</b>					
Called up share capital	2		100		100
<b>Shareholders' funds</b>			100		100

We, as Directors of Western Cabins Limited state that :

(a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,

(c) no notice under section (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company, and

(d) the directors acknowledge the obligations of the company, under this Act, to -

(i) 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

(ii) otherwise comply with the provisions of this Act relating to financial statements so far as they are applicable to the company.

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 small company and confirm that the financial statements have been properly prepared in accordance with section 353 Companies Act 2014.

On behalf of the board

**Mr. Niall O'Donnell**

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**Director**

**Date: 18th March 2026**

**Thomas O'Donnell**

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**Secretary**

**Date: 18th March 2026**

**The notes on page 4 form an integral part of these financial statements.**

**Western Cabins Limited**

**Notes to the abridged financial statements  
for the year ended 31 December 2025**

**1. Accounting policies**

The significant accounting policies adopted by the Company are as follows;

**1.1. Basis of Accounting**

The Financial Statements have been prepared under the historical cost convention and comply with financial reporting standards of the Financial Reporting Council, specifically Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS102).

**1.2. Directors' emoluments**

**2025**

€

Remuneration and other emoluments

-

**2. Share capital**

**2025**

€

**Allotted, called up and fully paid**

100 Ordinary shares of €1 each

100

**3. Approval of financial statements**

The financial statements were approved by the Board on 18th March 2026 and signed on its behalf by

**Mr. Niall O'Donnell**

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**Director**

**Mr Thomas O'Donnell**

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**Secretary**