

Company registration number: **484844**

William G Anderson Limited
Unaudited Abridged Financial Statements
for the year ended 30 June 2025

William G Anderson Limited

Balance Sheet

30 June 2025

	2025	2024
	€	€
Current assets	4,384	6,238
Prepayments and accrued income	-	596
Creditors: amounts falling due within one year	(24,936)	(26,962)
Net current liabilities	(20,552)	(20,128)
Total assets less current liabilities	(20,552)	(20,128)
Capital and reserves	(20,552)	(20,128)

We, as directors of William G Anderson 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) We acknowledge the obligations of the company 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 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.

We, as directors of William G Anderson Limited state that we have relied on the specified exemption contained in section 352 of the Companies Act 2014 on the grounds that the company 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 of the Companies Act 2014.

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

William G Anderson Limited

Balance Sheet (continued)

30 June 2025

These financial statements were approved by the board of directors and authorised for issue on 22 March 2026, and are signed on behalf of the board by:

William Anderson
Director

Sheila Anderson
Director

Company registration number: 484844

William G Anderson Limited

Notes to the Financial Statements

Year ended 30 June 2025

1 General information

William G Anderson Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 484844 and the address of the registered office is 102 Ashlawn, Letterkenny, Donegal, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland including 'The Financial Reporting Standard applicable to the Micro-Entities Regime - 'FRS 105', the Companies Act 2014.

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

TURNOVER

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Turnover from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If

William G Anderson Limited

Notes to the Financial Statements (continued)

Year ended 30 June 2025

there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

	2025	2024
	€	€
At start of year	(20,228)	(28,025)
(Loss)/profit for the financial year	(424)	7,797
At end of year	<u>(20,652)</u>	<u>(20,228)</u>