



# Castle Stream Limited

Company Number 691785

## Unaudited Financial Statements: 01/01/2022 – 31/12/2022

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### **Names of Directors and Other Information**

Company Registration No: 691785  
Place of Registration: 1<sup>st</sup> Floor, 61 Lower Kilmacud Road, Stillorgan, Co. Dublin, A94 A2F7  
Legal form of Company: Private company limited by shares  
Registered Office: 1<sup>st</sup> Floor, 61 Lower Kilmacud Road, Stillorgan, Co. Dublin, A94 A2F7  
Directors: Anastassia Rakitianskaia  
Secretary: Liam Borgstrom  
Auditor: N/A  
Bankers: Revolut Business Ireland  
Solicitors: N/A



## Profit & Loss

	2022	Fiscal Year 2021
	Balance	Balance
1. Net turnover	1,675.00	0.00
2. Variation in stocks of finished goods and in work in progress	0.00	0.00
3. Own work capitalised	0.00	0.00
4. Other operating income	0.00	0.00
5. Raw materials and consumables and other external expenses	-118.24	0.00
6. Staff costs	0.00	0.00
7. Value adjustments	-16.61	0.00
8. Other operating expenses	-309.76	0.00
9. Income from shares in group undertakings	0.00	0.00
10. Income from participating interests	0.00	0.00
11. Income from other financial assets	0.12	0.00
12. Other interest receivable and similar income	0.00	0.00
13. Value adjustments in respect of financial assets and investments held as current assets	0.00	0.00
14. Interest payable and similar expenses	0.00	0.00
15. Tax on profit or loss	0.00	0.00
16. Profit or loss after taxation	1,230.51	0.00
17. Other taxes not shown under the above items	0.00	0.00
18. Profit or loss for the financial year	1,230.51	0.00

### Notes to profit and loss

1. Profit and Loss statement provided as proof of turnover for micro company exemption.
2. Income through consulting activities.



## Balance Sheet

	2022	Fiscal Year 2021
	Balance	Balance
A. Fixed assets	411.37	-100.00
B. Current assets	915.89	100.00
C. Creditors: amounts falling due within one year	-3.25	0.00
D. Net current assets (liabilities)	919.14	100.00
E. Total assets less current liabilities	1,330.51	0.00
F. Creditors: amounts falling due after more than one year	0.00	0.00
G. Provisions for liabilities	0.00	0.00
H. Capital and reserves	1,330.51	0.00
Total assets	1,327.26	0.00
Total liabilities + equity	1,327.26	0.00

We the directors of Castle Stream Ltd state that;

- These financial statements have been prepared in accordance with the micro companies regime.
- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied
- the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014
- 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 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
- The company has relied on the specified exemption contained in section 352 as a micro company; We have done so on the ground 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.

On behalf of the board

  
Signed with Odoo Open  
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Anastassia Rakitianskaia  
Director  
30/07/2023



Liam Borgstrom  
Secretary  
30/07/2023

The above balance sheet should be read in conjunction with the accompanying notes



**Castle Stream Limited**  
**Unaudited financial statements**  
**For the year ended 31 December 2022**

**Explanatory notes to the balance sheet**

1. A micro company is not obliged to prepare a Directors Report under section 325 Companies Act 2014 as amended by section 41 of the Companies (Accounting) Act 2017, as long as the information required under section 328 is included as a note or a footnote to the balance sheet.
2. Balance sheet as exported from Odoo accounting suite under Irish Fiscal Rules, as such there are some deviations from the "AUDIT EXEMPT SAMPLE ABRIDGED COMPANIES ACT ENTITY FINANCIAL STATEMENTS" and are stated below:
  - a. "Called up share capital not paid" is included under "H. Capital and reserves"
  - b. "Prepayments and accrued income" is included under "B. Current assets"
  - c. "Accruals and deferred income" is included under "C. Creditors: amounts falling due within one year"



## **Notes to the financial statements**

Micro Companies follow Schedule 3B of the Companies Act 2014 as inserted by Companies (Accounting) Act 2017 with relation to Accounting Principles, Form and Content of financial statements.

Under s.291 CA 2014 as amended, a company shall ensure that its CA entity financial statements include a statement as to whether they have been prepared in accordance with applicable accounting standards and identify the standards in question and that any material departure from those standards, the effect of the departure and the reasons for it are noted in the CA entity financial statements.

Micro Companies

- a. are exempted from the requirements of section 305 - disclosure of directors remuneration.
- b. are exempted from the requirements of section 305a - payments to third parties for services of directors.
- c. are exempted from the requirements of section 309 - other arrangements and transactions in which the directors have material interest.
- d. are exempted from the requirements of section 314 - information on related undertakings
- e. are exempted from the requirements of section 317 - disclosures of particulars of staff
- f. are exempted from the requirements of section 318 - details of authorised share capital, allotted share capital and movements
- g. are exempted from the requirements of section 319 - financial assistance for purchase of own shares
- h. **are not exempted from section 320** - holding of own shares or shares in holding undertaking
- i. **are not exempted from section 321** - disclosure of accounting policies - a company shall disclose in the notes to the financial statements the accounting policies adopted by the company in determining - the items and amounts to be included in its balance sheet and the items and amounts to be included in its profit and loss account. Where a company changes an accounting policy the reason for the change shall also be disclosed and to the extent practicable the impact of the change in accounting policy on the financial statements for the current and preceding financial years.
- j. are exempted from section 322(2) - disclosure of remuneration for audit, audit-related work and non-audit work.
- k. are exempted from section 323 - information on arrangements not included in balance sheet
- l. is not obliged to prepare a Directors Report under section 325 Companies Act 2014 as amended by section 41 of the Companies (Accounting) Act 2017, as long as the information required under section 328 is included as a note or a footnote to the balance sheet