

CERT NO. 483407

RWAVE SOFTWARE LTD,

BALLYBOGGAN LOWER,

CASTLEBRIDGE,

CO. WEXFORD.

UNAUDITED ABRIDGED FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 30TH APRIL 2025

(as modified by sections 352 and 353 of the Companies Acts 2014)

RWAVE SOFTWARE LTD
CERT NO. 483407

YEAR ENDED
30TH APRIL 2025

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RWAVE SOFTWARE LTD
Year Ended 30th April 2025

DIRECTORS AND OTHER INFORMATION

Director :

Anthony Redmond

Secretary :

Valerie Redmond

Registered

Office :

Ballyboggan Lower,
Castlebridge,
Co. Wexford.

Company

Number :

483407

Accountant :

James J Ffrench
Chartered Association of Certified Accountants
53 Whiterock Heights
Wexford

RWAVE SOFTWARE LTD
Year Ended 30th April 2025

Extract from the Directors' Report in accordance with Section 329 Companies Act 2014

DIRECTORS' & SECRETARY'S INTERESTS IN SHARES

The Directors and Secretary of the company interests in shares/debentures of the company during the financial year are as follows,

Anthony Redmond	60 Ordinary € 1 shares
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Valerie Redmond	60 Ordinary € 1 shares
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Directors Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, the directors must 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 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 directors are required to:

- * Select suitable Accounting Policies 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 directors are 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 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 directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 the unaudited financial statements

In relation to the financial statements as set out on pages 7 to 15:

- * 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 judgments underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- * The directors confirm that they have made available to James J Ffrench Accountants, all the company's accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.
- * 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 30th April 2025

On behalf of the board

Anthony Redmond

Valerie Redmond

DATE

23rd February 2025

RWAVE SOFTWARE LTD

BALANCE SHEET AS AT 30TH APRIL 2025

	€	<u>30-Apr-24</u> €
<u>FIXED ASSETS</u>		
Tangible Assets	1	1
<u>CURRENT ASSETS</u>		
Stocks	0	0
Debtors	3,022	0
Cash at Bank & In Hand	3,753	19,585
	<u>6,775</u>	<u>19,585</u>
<u>CREDITORS</u>		
Amounts falling due within one year	28,879	87,762
	<u>(22,104)</u>	<u>(68,177)</u>
<u>NET CURRENT ASSETS</u>		
	<u>(22,103)</u>	<u>(68,176)</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		
	<u>(22,103)</u>	<u>(68,176)</u>
<u>CREDITORS</u>		
Amounts falling due after more than one year	0	0
<u>PROVISIONS FOR LIABILITIES & CHARGES</u>		
	0	0
	<u>(22,103)</u>	<u>(68,176)</u>
<u>CAPITAL AND RESERVES</u>		
Revenue Reserves	(22,303)	(68,376)
Issued Share Capital	4 200	200
	<u>(22,103)</u>	<u>(68,176)</u>
<u>EQUITY SHAREHOLDERS' FUNDS</u>		
	<u>(22,103)</u>	<u>(68,176)</u>

We as directors state that,

(A) the company is availing of the exemption provided for by chapter 15 of Part 6 of the Companies Act 2014

(B) the company is availing of the exemption on the grounds that the conditions specified in Section 358 is complied with,

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

(D) we acknowledge the company's obligation 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 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 the are applicable to the company.

(E) the company has relied on the specified exemption contained in section 352 of the 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 abridged Financial Statements have been prepared in accordance with the section 353 Companies Act 2014.

On behalf of the board.

Anthony Redmond
Director

Valerie Redmond
Secretary

DATE 16th March 2025

Abridged Notes to the Financial Statements Year Ended 30th April 2025

1. **ACCOUNTING POLICIES**

The significant accounting policies adopted by the company and applied consistently are as follows,

Basis of Accounting

The financial statements have been prepared on the going concern basis, under the historical cost convention and in accordance with the Financial Reporting Standards 102, the Financial Reporting Standard applicable in the UK and the Republic Of Ireland and Irish statute comprising of the Companies Act 2014

Turnover

Turnover represents net sales to customers.

Taxation and deferred taxation

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in periods different from those in which they are recognised in the financial statements. The full deferred tax effect is recognised, where applicable, on differences between amounts funded and amounts charged to the profit and loss account in relation to pensions and other post retirement benefits. In calculating the amount of deferred tax, discounting is used where appropriate.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land and investment properties, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, as follows:

Office Equipment	12.50%
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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.

Abridged Notes to the Financial Statements Year Ended 30th April 2025

2. **CALLED UP SHARE CAPITAL**

	<u>30-Apr-25</u>	<u>30-Apr-24</u>
	€	€
<u>Authorised</u>		
100,000 ordinary € 1 shares	100,000	100,000
	=====	=====
Allotted, called up and fully paid		
200 ordinary € 1 shares	200	200
	=====	=====

3. **APPROVAL OF FINANCIAL STATEMENTS**

The board of directors approved these financial statements for issue on the 23rd February 2025