

Kinsale Wellness on Water Limited

**Abridged Unaudited Financial Statements
Period Ended 31st December 2025
Registered number:724244**

Kinsale Wellness on Water Limited
Abridged Financial Statements
Period Ended 31st December 2025

<u>CONTENTS</u>	<u>Page</u>
Directors and Other Information	1
Balance Sheet	2
Notes to the Financial Statements	3-6

**Kinsale Wellness on Water Limited
Directors & Other Information**

Directors	Brian d'Esterre Roberts
Secretary	Sandra d'Esterre Roberts
Accountants	Sandra Roberts FCA 25 Abbeyview Kinsale Co. Cork
Bankers	Revolut 2 Dublin Landings North Dock Dublin 1
Registered Office	25 Abbeyview Kinsale Co. Cork
Company Registered Number	724244

Kinsale Wellness on Water Limited

Balance Sheet as at 31st December 2025

	Notes	2025	2024
Fixed Assets		<u>23,927</u>	<u>28,712</u>
		<u>23,927</u>	<u>28,712</u>
Current Assets			
Prepayments and accrued income		18,432	10,391
Creditors: amount falling due within one year	11	<u>33,866</u>	<u>38,618</u>
Net current assets/ (Liabilities)		- 15,434	- 28,227
Total assets less current liabilities		<u>8,493</u>	<u>485</u>
Creditors: amounts falling due after more than one year		<u>-</u>	<u>-</u>
		<u>8,493</u>	<u>485</u>
Capital and Reserves		8,493	485
		<u>8,493</u>	<u>485</u>

I as Director of Kinsale Wellness on Water 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* or *359*, as appropriate, 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) the directors acknowledge the obligations of the company, under this Act, to—

(i) keep adequate accounting records and prepare statutory 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 statutory financial statements so far as they are applicable to the company

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Brian d'Esterre Roberts
Director



Kinsale Wellness on Water Limited

Notes forming part of the financial statements.

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

BASIS OF ACCOUNTING

The statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, as promulgated by the Institute of Chartered Accountants in Ireland

CASH FLOW STATEMENTS

The company meets the size criteria for a small company set out by the Companies Act 2018 and therefore, in accordance with FRS 1: Cash Flow Statements, it has prepared a cash flow statement

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at historic cost less depreciation.

The charge for depreciation is calculated to write down the cost of assets to their estimated residual values by equal instalments over their expected useful lives as follows:

Plant & Equipment	-	8 Years
Fixtures & Fittings		8 Years
Motor vehicle		8 Years

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is impairment it is recognised in the profit and loss account

There is no policy of revaluing fixed assets

INVESTMENTS

There are no other investments

STOCKS

There are stocks held

TAXATION

The charge for taxation is based on profit for the year. Deferred taxation is calculated on the differences between the company's taxable profits and the results as stated in the statutory 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 on differences between amounts funded and amounts charged to the profit and loss in relation to pensions and other post retirement benefits. Discounting is used in calculating deferred tax.

Kinsale Wellness on Water Limited

Notes forming part of the financial statements.

2 TURNOVER

Turnover Represents the net sales to customers and excludes Value Added Tax
All turnover derives from the activities in the Republic of Ireland.

3 INTEREST PAYABLE AND OTHER CHARGES

	2025	2024
On Bank loans and overdrafts	-	-

4 TAXATION ON ORDINARY ACTIVITIES

	2025	2024
Current tax on income of this period	1080	70

5 THE PROFIT BEFORE TAXATION WAS ARRIVED AT AFTER CHARGING

	2025	2024
Depreciation	4,785	4,785

6 DIRECTORS REMUNERATION AND TRANSACTION

	2025	2024
Salary	10,000	9,375
Directors loans	Brian Roberts	
	2025	2024
Opening balance	37,371	46,920
Advances from Director		750
Repayments to Director	5,194	10,299
Closing Balance	<u>32,177</u>	<u>37,371</u>

7 STAFF NUMBERS AND COSTS

	2025	2024
Boat Operators	<u>-</u>	<u>-</u>

These numbers do not include directors

	2025	2024
Wages & Salaries	-	-
Prsi	<u>-</u>	<u>-</u>

Kinsale Wellness on Water Limited

Notes forming part of the financial statements.

8 FIXED ASSETS

Fixed Assets	Boat	Vehicle	Web Site	Total
COST				
Balance at 01 January 2025	20,000	13,333	4,950	38,283
Additions				-
Disposal				-
Balance at 31st December 2025	<u>20,000</u>	<u>13,333</u>	<u>4,950</u>	<u>38,283</u>
DEPRECIATION				
Balance at 01 January 2025	5,000	3,333	1238	9,571
Charge	2,500	1,667	618.75	4,785
Disposal				-
Balance at 31st December 2025	<u>7,500</u>	<u>5,000</u>	<u>1,857</u>	<u>14,356</u>
WDV at 31st December 2025	<u>12,500</u>	<u>8,333</u>	<u>3,093</u>	<u>23,927</u>
WDV at 31st December 2024	<u>15,000</u>	<u>10,000</u>	<u>3,712</u>	<u>28,712</u>

9 STOCKS

	2025	2024
Stocks of materials on hand	-	-

10 DEBTORS

	2025	2024
Trade Debtors	-	-
Directors Loan	-	-
Prepayments	279	479
	<u>279</u>	<u>479</u>

11 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
Creditors	10	554
Gift Vouchers	500	545
Bank overdraft	-	
Hire Purchase	-	
Directors Loan	32,177	37,371
Tax and social welfare included in other creditors:	164.00	78
Corporation Tax	1,015.00	70
PAYE/PRSI		
VAT		
	<u>33,866</u>	<u>38,618</u>

Kinsale Wellness on Water Limited

Notes forming part of the financial statements.

12 CALLED UP SHARE CAPITAL

Called up share capital Ordinary shares of €1 each Authorised :	100,000
Alloted ,called up and fully paid:	100

13 RELATED PARTY TRANSACTIONS

There are no related party transactions

14 RESERVES AND DIVIDENDS

	2025	2024
Loss at beginning of year	385	265
(Loss) Profit for year	8,008	120
Deficit at end of year	<u>8,393</u>	<u>385</u>

15 APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the statutory financial statements for issue on