

WEBSTER BARNES LIMITED
Abridged Unaudited Financial Statements
for the financial year ended 31 December 2025

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Contents

Company Information	2
Balance Sheet	3
Notes to the Financial Statements	4

WEBSTER BARNES LIMITED
COMPANY INFORMATION
for the financial year ended 31 December 2025

DIRECTOR

William Barnes

SECRETARY

Roelt Business Services Limited

REGISTERED OFFICE

Ground Floor
71 Lower Baggot Street
D02 P593
Dublin
Ireland

COMPANY NUMBER

662451

CHARTERED ACCOUNTANTS

Lizdan Business Services Limited t/a Kinore
Ground Floor
71 Baggot Street Lower
Dublin
D02 P593
Ireland

BANKERS

Bank of ireland
26 Marino Mart
Dublin 3

WEBSTER BARNES LIMITED

BALANCE SHEET

As at 31 December 2025

	31.12.2025	31.12.2024
	€	€
Current assets	100	285,295
Creditors: amounts falling due within one year	-	(297,824)
Net current assets/(liabilities)	100	(12,529)
Total assets less current liabilities	100	(12,529)
Net asset/(liabilities)	100	(12,529)
Capital and reserves	100	(12,529)

I, as director of Webster Barnes Limited, state that:

- 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 s.358 are satisfied,
- The shareholders of the Company have not served a notice on the Company under s.334(1) in accordance with s.334(2),
- I acknowledge the Company's obligations under the Companies Act 2014 and 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,
- The Company has relied on the specified exemption contained in s.352 Companies Act 2014 and has done so on the grounds 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 s.353 Companies Act 2014.

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

The financial statements of Webster Barnes Limited (registered number: 662451) were approved and authorised for issue by the director on 16 March 2026 and were signed on its behalf by:

William Barnes

William Barnes
Director

WEBSTER BARNES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

General information and basis of accounting

Webster Barnes Limited (registered number 662451) (the Company) is a private company, limited by shares, registered in Ireland under the Companies Act 2014. The address of the registered office is Ground Floor, 71 Lower Baggot Street, D02 P593, Dublin, Ireland.

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

The functional currency of Webster Barnes Limited is considered to be EUR because that is the currency of the primary economic environment in which the Company operates.

These financial statements are separate financial statements.

Going concern

During 2025 the director decided that the Company would cease trading. The Company ceased trading on 31 December 2025 and has applied for voluntary strike off to close down the company.

Accordingly, the financial statements have been prepared on a basis other than the going concern basis. The director has included in the financial statements any provision for costs associated with terminating the business which were committed to at the balance sheet date and, where appropriate, the Company's assets have been written down to their estimated net realisable value.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

Trade and other debtors

Trade and other debtors are initially recognised at transaction price and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

WEBSTER BARNES LIMITED
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS (continued)
for the financial year ended 31 December 2025

Trade and other creditors

Trade and other creditors are initially recognised at transaction price and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at COS

Ordinary share capital

The ordinary share capital of the Company is presented as equity.

2. Appropriation of profit and loss

	Called-up share capital	Profit and loss account
	€	€
At 01 January 2024	-	(3,353)
Loss for the financial year	-	(9,276)
Total comprehensive loss	-	(9,276)
Issue of share capital	100	-
At 31 December 2024	100	(12,629)
At 01 January 2025	100	(12,629)
Profit for the financial year	-	12,629
Total comprehensive income	-	12,629
At 31 December 2025	100	-