

Waitdale Limited
Abridged Financial Statements
Year Ended 30th June 2025

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Directors and Other Information

Director	Aaron Coby
Company Secretary	Niamh Fitzgerald
Company Number	723214
Registered Office	Unit 40 Cherry Orchard Industrial Estate Ballyfermot Dublin 10

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

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

Aaron Coby	100 Shares	€1.00 Ordinary Shares
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Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' Report and the statutory financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare statutory financial statements for each financial Year. Under company law, the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial Year, and profit or loss, for the financial Year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether the statutory 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
- Prepare the statutory 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 the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the statutory financial statements and directors report comply with the Companies Act 2014. 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.

Aaron Coby
Director



Date: 31/2/26

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Abridged Balance Sheet at 30th June 2025

	Note	2025 €	2024 €
<u>Fixed Assets</u>			
Tangible Assets		---	---
<u>Current Assets</u>			
Debtors		7,017	14,097
Stock		45,000	42,681
Bank Account		<u>122</u>	<u>7,404</u>
		52,139	64,182
<u>Current Liabilities</u>			
Creditors & Accruals		400	400
Corporation Tax		540	371
Directors Loans		<u>44,980</u>	<u>60,810</u>
		45,920	61,581
Net Current Assets/(Liabilities)		<u>6,219</u>	<u>2,601</u>
Creditors: amounts falling due after one Year		---	---
Total Assets less Current Liabilities		<u>6,219</u>	<u>2,601</u>
<u>Capital and Reserves</u>			
Profit & loss Account		6,119	2,501
Issued Share Capital	3	<u>100</u>	<u>100</u>
Total Shareholders' Funds		<u>6,219</u>	<u>2,601</u>

I, as director of Waitdale 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 the conditions specified in s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),

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(d) 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 Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; 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.

On behalf of the board:

Aaron Coby
Director

Handwritten signature of Aaron Coby, consisting of several fluid, overlapping strokes.

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Notes to the Abridged Financial Statements for the Year Ended 30th June 2025

1. Accounting Policies

Basis of Preparation

The Statutory financial statements have been prepared under the historical cost convention and comply with the accounting standards issued by the Financial Reporting Council, specifically Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). This is the first Year in which the financial statements have been prepared under FRS 102.

Functional Currency

The functional currency of the financial statements is the euro.

Revenue Recognition

Revenue from the sale of goods is recognised when the company has transferred to the buyer the significant risks and rewards of ownership of the goods, the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at the end of the reporting Year when the outcome of the transaction can be estimated reliably. This is when all the following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the company;
- (c) the stage of completion of the transaction at the end of the reporting Year can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

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Taxation

Current tax is the amount of income tax payable on taxable profit for the Year or prior Years. Tax is calculated using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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 Years different from those in which they are recognised in the financial statements.

	2025	2024
	€	€
2. Directors Remuneration and Transactions		
Directors Remuneration	---	---
Director Loan Accounts	<u>44,980</u>	<u>60,810</u>
	2025	2024
	€	€
3. Called Up Share Capital		
100,000 Ordinary Shares of €1 each		
Authorised	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
100 Ordinary Shares of €1 each	<u>100</u>	<u>100</u>