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**Waters Fencing Limited**  
**Company Reg No. 745697**  
**Unaudited Financial Statements**  
**31<sup>st</sup> July 2025**

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**Names of Directors and Other Information**

Company Registration Number : 745697

Place of Registration: Kilbranish,  
Bunclody,  
Co. Wexford.  
Y21Y5R3

Legal form of company: Limited

Registered Office: Kilbranish,  
Bunclody,  
Co. Wexford.  
Y21Y5R3

Directors: Peadar Waters,  
Caroline Waters.

Secretary: Caroline Waters

Bankers: Permanent TSB.

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**Waters Fencing Limited.**  
**Balance Sheet as at 31<sup>st</sup> July 2025.**

|  | <b>Current Year</b> | <b>Previous Year</b> |
|--|---------------------|----------------------|
|  | <b>31.07.25</b>     | <b>31.07.24</b>      |
| <b>Assets</b>                            |                     |                      |
| Called up share capital not paid         | € 0                 | € 0                  |
| Fixed Assets                             | €103,023            | €61,437              |
| Current Assets                           | € 39,099            | €14,676              |
| Prepayments and accrued income           | € 785               | € 1,109              |
| <b>Capital, Reserves and liabilities</b> |                     |                      |
| Capital and reserves                     | €42,291             | €18,417              |
| Provisions for liabilities               | €79,755             | €56,035              |
| Creditors (1)                            | €20,860             | € 2,770              |
| Accruals and deferred income             | € 0                 | € 0                  |

We, as directors of Waters Fencing 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 Section 358 of the Companies Act are satisfied,

(c) the shareholders of the company have not served a notice on the company under Section 334(1) of the Companies Act 2014 in accordance with Section 334(2) of the Companies Act 2014,

(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,

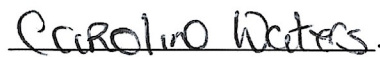
(e) the company has relied on the specified exemption (as a micro company) contained in Section 352 of the Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with Section 353 of the Companies Act 2014.

On behalf of the board:



Peadar Waters  
Director

Date: 22/01/26



Caroline Waters  
Director

Date: 22/01/26

**Explanatory notes on the contents of the Balance Sheet.**

- (1) **Creditors:** Amounts falling due within one year and after one year shall be shown separately.

## **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

- are exempted from the requirements of section 305 – disclosure of directors remuneration
- are exempted from the requirements of section 305a – payments to third parties for services of directors
- are exempted from the requirements of section 309 – other arrangements and transactions in which the directors have material interest.
- are exempted from the requirements of section 314 – information on related undertakings
- are exempted from the requirements of section 317 – disclosures of particulars of staff
- are exempted from the requirements of section 318 – details of authorised share capital, allotted share capital and movements
- are exempted from the requirements of section 319 – financial assistance for purchase of own shares
- are not exempted from section 320 – holding of own shares or shares in holding undertaking
- 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.

- are exempted from section 322(2) – disclosure of remuneration for audit, audit-related work and non-audit work.
- are exempted from section 323 – information on arrangements not included in balance sheet
- 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.