

Company Number: 631496

Waste Water Technical Services Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 July 2025

Waste Water Technical Services Limited

CONTENTS

	Page
Director's Responsibilities Statement	3
Balance Sheet	4
Reconciliation of Shareholders' Funds	5
Notes to the Financial Statements	6 - 8

Waste Water Technical Services Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial year ended 31 July 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they is 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 director is required to:

- select suitable accounting policies for the company financial statements 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 director is 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, enable them to ensure that the financial statements and Director's Report comply with the Companies Act 2014. They is 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.

Signed on behalf of the board

Stephen Ryan
Company Secretary

27 March 2026

Helen Ryan
Director

27 March 2026

Waste Water Technical Services Limited

BALANCE SHEET

as at 31 July 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	5	3,230	3,230
Cash and cash equivalents		16,419	12,809
		<u>19,649</u>	<u>16,039</u>
Creditors: amounts falling due within one year	6	(22,369)	(18,855)
Net Current Liabilities		(2,720)	(2,816)
Total Assets less Current Liabilities		(2,720)	(2,816)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(2,820)	(2,916)
Equity attributable to owners of the company		(2,720)	(2,816)

I as Director of Waste Water Technical Services 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 are satisfied,

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

(d) I 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014. The company 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 Companies Act 2014 and the small companies' regime.

Approved by the board on 27 March 2026 and signed on its behalf by:

Stephen Ryan
Company Secretary

Helen Ryan
Director

Waste Water Technical Services Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 31 July 2025

	Called up share capital €	Retained earnings €	Total €
At 1 August 2023	100	6,144	6,244
Loss for the financial year	-	(9,060)	(9,060)
At 31 July 2024	100	(2,916)	(2,816)
Profit for the financial year	-	96	96
At 31 July 2025	100	(2,820)	(2,720)

Waste Water Technical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. General Information

Waste Water Technical Services Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 631496. The registered office of the company is. The company provides waste management solutions. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial year ended 31 July 2025 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are initially recognised at fair value 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.

Trade and other creditors

Trade and other creditors are initially recognised at fair value 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 cost.

Related parties

For the purposes of these financial statements a party is considered to be related to the company if:

- the party has the ability, directly or indirectly, through one or more intermediaries to control the company or exercise significant influence over the company in making financial and operating policy decisions or has joint control over the company;
- the company and the party are subject to common control;
- the party is an associate of the company or forms part of a joint venture with the company;
- the party is a member of key management personnel of the company or the company's parent, or a close family member of such as an individual, or is an entity under the control, joint control or significant influence of such individuals;
- the party is a close family member of a party referred to above or is an entity under the control or significant influence of such individuals; or
- the party is a post-employment benefit plan which is for the benefit of employees of the company or of any entity that is a related party of the company.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the company.

Waste Water Technical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	2025 Number	2024 Number
Management	<u>1</u>	<u>1</u>

4. Tax on profit/(loss)

	2025 €	2024 €
--	-----------	-----------

Analysis of charge in the financial year

Current tax:

Corporation tax	<u>-</u>	<u>-</u>
-----------------	----------	----------

No charge to tax arises due to tax losses incurred.

5. Debtors

	2025 €	2024 €
Amounts owed by connected parties (Note 10)	<u>3,230</u>	<u>3,230</u>

Amounts falling due after more than one year and included in debtors are:

	2025 €	2024 €
Amounts owed by connected parties	<u>3,230</u>	<u>3,230</u>

6. Creditors

Amounts falling due within one year

	2025 €	2024 €
Amounts owed to connected parties (Note 10)	7,500	5,000
Taxation	7,796	7,546
Director's current account (Note 9)	1,437	1,437
Other creditors	4,872	4,160
Accruals	764	712
	<u>22,369</u>	<u>18,855</u>

Waste Water Technical Services Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

7. Income Statement

	2025 €	2024 €
At 1 August 2024	(2,916)	6,144
Profit/(loss) for the financial year	<u>96</u>	<u>(9,060)</u>
At 31 July 2025	<u><u>(2,820)</u></u>	<u><u>(2,916)</u></u>

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2025.

9. Director's remuneration and transactions

	2025 €	2024 €
Remuneration	<u><u>38,595</u></u>	<u><u>42,281</u></u>

The following amounts are repayable to the director:

	2025 €	2024 €
Helen Ryan	<u><u>1,437</u></u>	<u><u>1,437</u></u>

10. Related party transactions

The company had transactions with other connected parties. The following amounts are receivable at the financial year end:

Balance 2025 €	Movement in year €	Balance 2024 €	Maximum in year €
<u><u>3,230</u></u>	<u><u>-</u></u>	<u><u>3,230</u></u>	<u><u>-</u></u>

The following amounts are due to other connected parties:

	2025 €	2024 €
	<u><u>7,500</u></u>	<u><u>5,000</u></u>

Net balances with other connected parties:

	2025 €	2024 €
	<u><u>(4,270)</u></u>	<u><u>(1,770)</u></u>

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 27 March 2026.