

Waterhouse Distribution Limited

Waterhouse Distribution

Limited Unaudited

Financial Statements

to 31st July 2025

Waterhouse Distribution Limited

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Waterhouse Distribution Limited

DIRECTORS AND OTHER INFORMATION

Directors	Mr. Daragh Crotty Mrs. Kathleen Carberry
Company Secretary	Mrs. Kathleen Carberry
Company Number	631557
Legal Form	Private Limited Company Ltd
Place of Registration	Republic of Ireland
Registered Office and Business Address	Unit 1 Euro Park Baitinglass Co. Wicklow Ireland

Waterhouse Distribution Limited

Statement of Directors' responsibilities and Certification

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

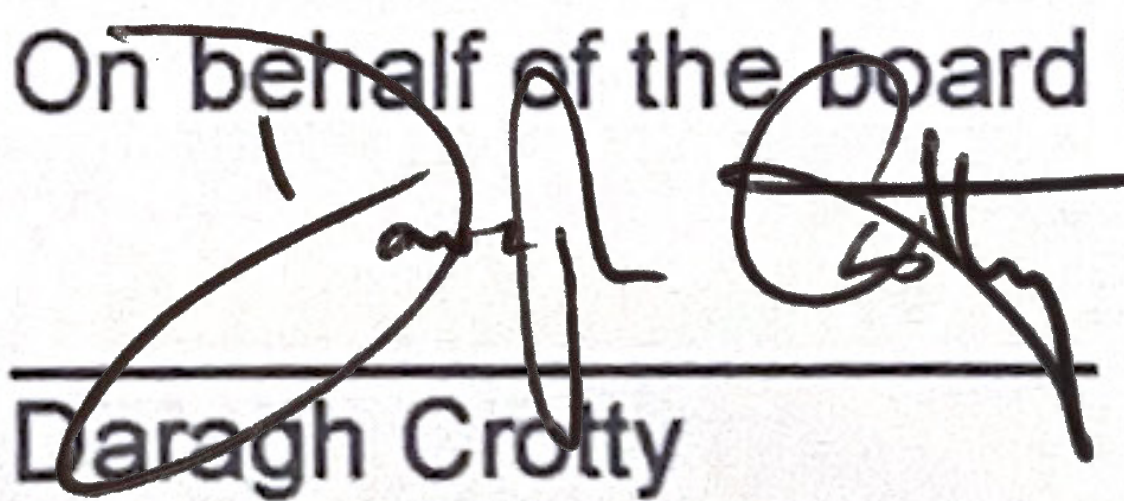
In preparing those financial statements, the directors are required to:


- a select suitable accounting policies and then apply them consistently
- b make judgements and estimates that are reasonable and prudent
- c prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.
- d Comply with Section 282 of the Companies Act 2014, with regard to keeping of proper books of account and to disclose in the Director's Report the exact location of those books.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Acts 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and hence to prevent and detect fraud and other irregularities.

- e The Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- f The company is availing itself of the exemption on the grounds that the conditions specified in section 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),
- g 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 profits and loss for such a year and to otherwise comply with the provisions of Companies Acts 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.

On behalf of the board signed 11th March 2026


Daragh Crotty
Director


Kathleen Carberry
Director

Waterhouse Distribution Limited

INCOME STATEMENT

for the financial period to 31 July 2025

	2025	2024
	€	€
Sales	-	-
Value adjustments and other amounts written off assets	(5,404)	(5,404)
Other expenses	(80)	(80)
	<hr/>	<hr/>
	(5,484)	(5,484)

Waterhouse Distribution Limited

Waterhouse Distribution Limited STATEMENT OF FINANCIAL POSITION

as at 31 July 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed Assets					
Tangible assets	2		10,922		16,326
Current Assets					
Debtors		5,593		5,693	
Stock		30,311		30,311	
Cash at bank and in hand		4,135		4,095	
		40,039		40,099	
Creditors: amounts falling due within one year					
	3	(15,627)		(15,607)	
Net current (liabilities)			24,412		24,492
Total assets less current Liabilities			35,334		40,818
Creditors: amounts falliing due after one year	4		(30,000)		(30,000)
Net Assets/(Liabilities)			5,334		10,818
Capital and reserves					
Called up share capital	5		55,100		55,100
Profit and Loss Account			(49,766)		(44,282)
Equity shareholders funds			5,334		10,818

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Waterhouse Distribution Limited, state that -

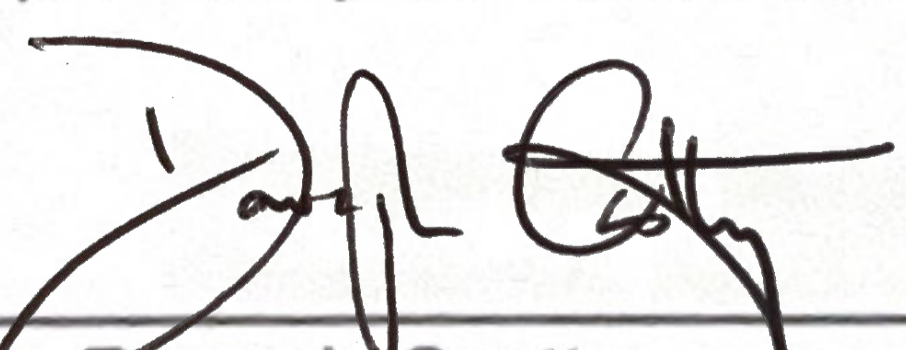
(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(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) 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 financial period 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.

Approved by the Directors and authorized for issue on 11th March 2026 and signed on its behalf by:


Mr. Daragh Crotty
Director


Mrs. Kathleen Carberry
Director

Waterhouse Distribution Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period to 31 July 2025

1. GENERAL INFORMATION

Waterhouse Distribution Limited is a company limited by shares incorporated and registered in the Republic of Ireland. The registered number of the company is 631557. The registered office of the company is Unit 1 Euro Park, Baltinglass, Co. Wicklow, Ireland which is also the principal place of business of the company. 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's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial period, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	12.5% Straight line
Intangible Assets	7% p.a. for 14 Years:2% Final Yr.

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other creditors

Trade and other creditors are initially recognised at fair value.

Taxation

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

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial period, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Patents

Patents are valued at cost less accumulated amortisation.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

Waterhouse Distribution Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from to 31 July 2025

continued

3. APPROPRIATION OF INCOME STATEMENT

2025

€

Loss brought forward	(44,281)
Loss for the financial period	<u>(5,484)</u>
Loss carried forward	<u>(49,765)</u>

4. Fixed Assets

Cost	Intangible Assets	Computers	Fixtures Fittings & Equipment	Total
Opening Balance 1st August 2024	2,740	765	40,934	44,439
Disposals	-	-	-	-
Closing Balance 31st July 2025	<u>2,740</u>	<u>765</u>	<u>40,934</u>	<u>44,439</u>
Accumulated Depreciation				
Opening Balance 1st August 2024	960	575	26,579	28,112
Charge for the period	192	96	5,117	5,404
Closing Balance 31st July 2025	<u>1,150</u>	<u>671</u>	<u>31,696</u>	<u>33,516</u>
Net Book Value 31st July 2025	<u>1,590</u>	<u>94</u>	<u>9,238</u>	<u>10,922</u>
Net Book Value 31st July 2024	<u>1,780</u>	<u>190</u>	<u>14,355</u>	<u>16,325</u>

5. CREDITORS FALLING WITHIN ONE YEAR

	2025	2024
	€	€
Directors' Loan	15,627	15,607
VAT	-	-
PAYE/PRSI	-	-
Accruals	-	-
	<u>15,627</u>	<u>15,607</u>

6. CREDITORS FALLING DUE AFTER ONE YEAR

	2025	2024
	€	€
Loan	<u>30,000</u>	<u>30,000</u>

Waterhouse Distribution Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial period from to 31 July 2025

continued

7. CALLED UP SHARE CAPITAL

Ordinary Share Capital	2025 €	2024 €
Authorised		
1,000,000 Ordinary Shares at One Euro Each	<u>1,000,000</u>	<u>1,000,000</u>
Allotted, Called Up and Fully Paid Up		
100 Ordinary Shares of One Euro Each	<u>100</u>	<u>100</u>
Redeemable Preference Shares		
Authorised		
200 Redeemable Preference Shares at One Thousand Euro Each	<u>200,000</u>	<u>200,000</u>
Allotted, Called Up and Fully Paid Up		
55 Redeemable Shares of One Thousand Euro Each	<u>55,000</u>	<u>55,000</u>
Total Share Capital	<u>55,100</u>	<u>55,100</u>

8. Director's & Secretary's Interests

	Class of Share	No. of Shares
Daragh Crotty	Ordinary	40
Kathleen Carberry	Ordinary	60

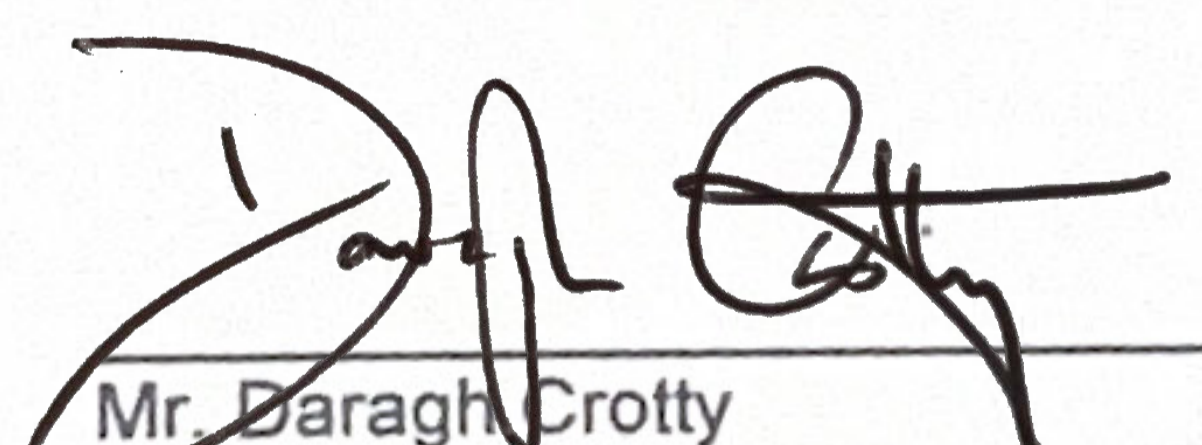
Christian Wibbe was appointed director on 3rd October 2019 and resigned as director on 25th June 2020.
Daragh Crotty was appointed Director on 25th June 2020.

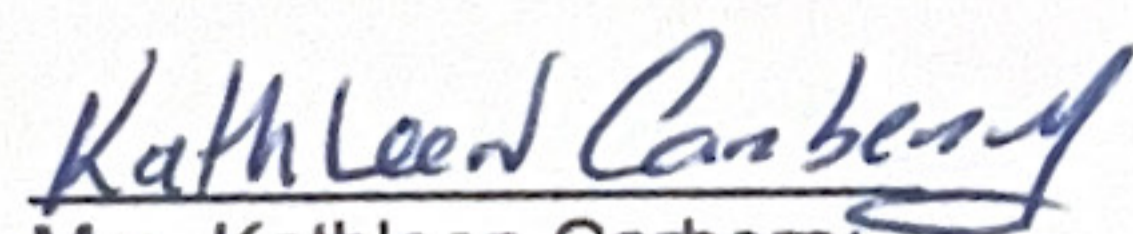
9. POST-BALANCE SHEET EVENTS

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

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 11th March 2026.


Mr. Daragh Crotty
Director


Mrs. Kathleen Carberry
Director

Waterhouse Distribution Limited

WATERHOUSE DISTRIBUTION LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD TO 31 July 2025

Waterhouse Distribution Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial to 31 July 2025

	Schedule	2025 €	2024 €
Sales		-	-
Overhead Expenses	1	(5,484)	(5,484)
Net loss		<u>(5,484)</u>	<u>(5,484)</u>

**Waterhouse Distribution Limited SUPPLEMENTARY INFORMATION RELATING TO
THE FINANCIAL STATEMENTS SCHEDULE 1 : OVERHEAD EXPENSES**

for the financial period to 31 July 2025

	2025	2024
	€	€
Administration Expenses		
Directors' Salary	-	-
Salaries	-	-
Water Rates	-	-
Repairs & maintenance	-	-
Advertising	-	-
Telephone	-	-
Motor Expenses	-	-
Travel and Subsistence	-	-
Accountancy	-	-
Bank Charges	60	60
General expenses	20	20
Office Costs	-	-
Courier Costs	-	-
Depreciation of tangible fixed assets	5,404	5,404
Stock Write Off	-	-
	<hr/>	<hr/>
	5,484	5,484
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