

Company Registration No: 770850

AQUADALE LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 30 AUGUST 2024
TO 31 OCTOBER 2025

Aquadale Limited

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Balance Sheet As at 31 October 2025

	Notes	2025	
		EUR	EUR
Investments	4		7
Current Assets			
Debtors	5	100	
		<u>100</u>	
Creditors: amounts falling due within one year			
Other creditors	6	(7)	
		<u></u>	93
Net Current Assets			<u>100</u>
Creditors: amounts falling due after more than one year			-
		<u></u>	
Net Assets			<u><u>100</u></u>
Capital and Reserves			
Called up share capital	7		100
Retained earnings			-
		<u></u>	<u>100</u>
Total Equity			<u><u>100</u></u>

These financial statements have been prepared in accordance with the Micro Companies Regime.

I, the sole Director of Aquadale Limited, state that:

- (a) the company is availing itself of audit exemption - 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 section 358 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) the director acknowledges that the obligations of the company, 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 that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the micro companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

These financial statements were approved by the director on 26.03.26



Director

Aquadale Limited

Notes to the Unaudited Financial Statements For the period ended 31 October 2025

1 General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of Aquadale Limited for the financial period ended 31 October 2025.

The Company is a private company limited by shares, registered in Ireland. The address of the registered office is 39 Northumberland Road, Ballsbridge, Dublin 4, Ireland.

The financial statements are presented in Euro, which is the functional currency of the Company.

2 Accounting Convention

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial period and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

3 Accounting Policies

Going concern

The Director has a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing its financial statements.

Judgements and estimation

The preparation of the Company's Financial Statements requires judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported in the Statement of Financial Activities during the year. The Directors believe that the estimates utilised in the preparation of the financial statements are reasonable and prudent, however, the nature of estimation means that actual outcomes could differ from those estimates.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

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Notes to the Unaudited Financial Statements - continued For the period ended 31 October 2025

3 Accounting Policies - continued

Investments

The Company's quoted investment are carried in the financial statements at fair value. Movement in fair value is recognised in profit or loss.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method. Amounts due to related parties are carried at cost.

Taxation

The charge for taxation is based on the profit for the financial year and is calculated with reference to the tax rates applying at the financial year end date in the jurisdiction where the tax is applied. Deferred taxation is not recognised.

Ordinary Share Capital

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

4 Unquoted Investments	2025 EUR
Unquoted investments	<u><u>7</u></u>
5 Debtors	2025 EUR
Other debtors	<u><u>100</u></u>

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Notes to the Unaudited Financial Statements - continued For the period ended 31 October 2025

6 Creditors: amounts falling due within one year	2025 EUR
Other creditors	<u><u>(7)</u></u>
7 Issued share capital	2025 EUR
Ordinary shares of EUR 1 each	<u><u>100</u></u>

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

8 Related party transactions

The Company discloses transactions with related parties which are not wholly owned within the same group. It does not disclose transactions with members of the same group that are wholly owned.

9 Ultimate controlling party

Whilst known to the directors, the ultimate controlling party is not being disclosed in these financial statements.

10 Events after the reporting period

There were no significant events after the reporting period.