

WATERBORNE PRODUCTIONS LIMITED

Company Number 271285

**ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025**

WATERBORNE PRODUCTIONS LIMITED

BALANCE SHEET
AS AT 31ST DECEMBER 2025

	2025	2024
	€	€
Fixed Assets	<u>108,962</u>	<u>108,962</u>
Current Assets	<u>2,256</u>	<u>2,256</u>
Creditors: Amounts Falling Due Within One Year	<u>(209,901)</u>	<u>(209,901)</u>
Net Current Assets/(Liabilities)	<u>(207,645)</u>	<u>(207,645)</u>
Total Assets Less Current Liabilities	(98,963)	(98,963)
Creditors: Amount Falling Due After More Than One Year	<u>(113,078)</u>	<u>(113,078)</u>
	<u>(211,761)</u>	<u>(211,761)</u>
Capital and Reserves	<u>(211,761)</u>	<u>(211,761)</u>

The financial statement 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 Waterborne Productions 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 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 (as a micro company); 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.

On behalf of the Board

Signature:

Name: James Murray

Director:

Date: 18th March 2026

Signature:

Name: John Murray

Director:

Date: 18th March 2026

WATERBORNE PRODUCTIONS LIMITED

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2025**

1. General Information

The company is a company limited by shares incorporated in Republic of Ireland, is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company. The company ceased trading a number of years ago. CRO number 271285.

2. 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 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.

Share Capital of the Company

Ordinary Share Capital

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

3. Appropriation of Income Statement

	2025	2024
	€	€
Profit/(Loss) brought forward	(211,957)	(211,957)
Profit/(Loss) for the year	--	--
Profit/(Loss) carried forward	<u>(211,957)</u>	<u>(211,957)</u>
	=====	=====

There were no changes in shareholdings between 31st December 2025 and the date of signing the financial statements.

WATERBORNE PRODUCTIONS LIMITED
EXTRACT FROM DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2025

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

The directors' and the secretary's interests in the shares of the company are as follows :-

Name	Class of Shares	Number Held at 31/12/25	Number Held at 1/1/25
James Murray	Ordinary Shares of €1.269738c each	<u>100</u>	<u>100</u>

WATERBORNE PRODUCTIONS LIMITED

Statement of Directors' Responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland, including the accounting standards issued by the Accounting Standards Board and published by the Association of Chartered Certified Accountants.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profits or loss for that year. 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
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors confirm that they have complied with the above requirements in preparing the financial statement.

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 that the financial statements comply with the Companies Act 2014 and all Regulations to be construed as one with those Acts. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.