



Company Number: 416008

Splash & Chat Limited
Abridged Unaudited Financial Statements
for the financial period to cessation on 31 December 2025

Splash & Chat Limited

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Splash & Chat Limited
DIRECTOR AND OTHER INFORMATION

Director	Paul O'Sullivan
Company Secretary	Joann O'Sullivan-Read
Company Number	416008
Registered Office and Business Address	86 Main Street, Carrick on Suir, Co. Tipperary.
Accountants	O'Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants Anglesea House, Anglesea Street, Clonmel, Co. Tipperary E91 P2C8

Splash & Chat Limited

DIRECTOR'S RESPONSIBILITIES STATEMENT

for the financial period to cessation on 31 December 2025

The director made the following statement in respect of the unaudited financial statements:

"General responsibilities

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 period. 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", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period 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 are 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.

Director's declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

The director approves these financial statements and confirms that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

The director confirms that they have made available to O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The director confirms that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial period to cessation on 31 December 2025."

Signed on behalf of the board

Paul O'Sullivan
Director

19 January 2026

Splash & Chat Limited

BALANCE SHEET

as at 31 December 2025

	Notes	Dec 25 €	Mar 24 €
Fixed Assets			
Tangible assets	6	52	153
Current Assets			
Stocks	7	-	3,700
Debtors	8	-	71
Cash and cash equivalents		-	250
		-	4,021
Creditors: amounts falling due within one year	9	-	(155,288)
Net Current Liabilities		-	(151,267)
Total Assets less Current Liabilities		52	(151,114)
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings		(48)	(151,214)
Shareholders' Funds/(Deficit)		52	(151,114)

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

I as Director of Splash & Chat 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 period 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,

(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 19 January 2026 and signed on its behalf by:

Paul O'Sullivan
Director

Splash & Chat Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 31 December 2025

1. General Information

Splash & Chat Limited is a company limited by shares incorporated in Ireland. The registered office of the company is 86 Main Street,, Carrick on Suir,, Co. Tipperary. which is also the principal place of business of the company. The principal activity of the company during the year was an internet, launderette and tea/coffee services. 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 year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

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" Section 1A, 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 period, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Turnover

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

Small Companies Exemption

This company has availed of the small companies exemption contained in the companies act 2014 with regard to the requirement for exclusion of certain information in the directors report.

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

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.

Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Splash & Chat Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 31 December 2025

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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.

Employee benefits

The company operates paid holiday arrangements.

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 Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Profit and Loss Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Profit and Loss Account when received.

Ordinary share capital

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

Exceptional item

During the year, the director waived the balance of their loan account. As the company is being voluntarily wound down and no funds were available to repay the loan, the waiver has been recognised as exceptional income in the profit and loss account.

3. Period of financial statements

The financial statements are for the 21 month period to cessation on 31 December 2025.

4. Operating loss

	Dec 25	Mar 24
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	101	101
Government grants received	(5,112)	-
	<u>101</u>	<u>-</u>

5. Employees

The average monthly number of employees, including director, during the financial period was 1, (Mar 24 - 1).

Splash & Chat Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 31 December 2025

6. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 April 2024	17,028	48,632	65,660
At 31 December 2025	17,028	48,632	65,660
Depreciation			
At 1 April 2024	17,028	48,479	65,507
Charge for the financial period	-	101	101
At 31 December 2025	17,028	48,580	65,608
Net book value			
At 31 December 2025	-	52	52
At 31 March 2024	-	153	153

7. Stocks

	Dec 25 €	Mar 24 €
Finished goods and goods for resale	-	3,700

The replacement cost of stock did not differ significantly from the figures shown.

8. Debtors

	Dec 25 €	Mar 24 €
Taxation	-	71

9. Creditors

	Dec 25 €	Mar 24 €
Amounts falling due within one year		
Amounts owed to credit institutions	-	1,801
Director's current account (Note 12)	-	126,332
Other creditors	-	24,201
Accruals	-	2,954
	-	155,288

10. Income Statement

	Dec 25 €	Mar 24 €
At 1 April 2024	(151,214)	(141,629)
Profit/(loss) for the financial period	151,166	(9,585)
At 31 December 2025	(48)	(151,214)

11. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2025.

Splash & Chat Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period to cessation on 31 December 2025

12. Director's remuneration and transactions	Dec 25	Mar 24
	€	€
Remuneration	<u>14,344</u>	<u>8,150</u>

The following amounts are repayable to the director:

	Dec 25	Mar 24
	€	€
Paul O'Sullivan	<u>-</u>	<u>126,332</u>

13. Changes in Equity

The Change in equity during the year is solely the profit for the year.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board on 19 January 2026.