

Company Number 548547

**SHELLY'S DAYBREAK WATERSIDE LIMITED
11 KINGSHALL, WATERSIDE, SWORDS ROAD,
MALAHIDE, CO. DUBLIN**

Abridged Financial Statements

Year Ended 31st August 2025

**NOD Accounting
Services Limited
Barrack Bridge
Old Yellow Walls Road
Malahide Co Dublin**

SHELLY'S DAYBREAK WATERSIDE LIMITED

YEAR ENDED 31st AUGUST 2025

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SHELLY'S DAYBREAK WATERSIDE LIMITED

STATEMENT OF DIRECTORS RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

Directors Responsibilities Statement

The directors are responsible for preparing the annual report and the statutory financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including the Accounting Standards issued by the Financial Reporting Council.

Company law requires the directors to prepare statutory financial statements for each financial year. As per Section 289 of the Companies act 2014 the directors shall not approve financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position, as at the end of the financial year, and profit or loss, for the financial year and otherwise comply with the Act. In preparing those financial statements, the directors are required to:

- : Select suitable accounting policies and apply them consistently
- : Make judgments and estimates that are reasonable and prudent
- : State whether the statutory 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
- : Prepare the statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 and enable them to ensure that the statutory financial statements and directors 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.

Directors Declaration on Unaudited Financial Statement

In relation to the Financial Statements

- : The directors approve these Financial Statements and confirm 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.
- : The directors confirm that they have made available to NOD Accounting Services Limited, the Company's accounting records and provided all the information necessary for the compilation of the Financial Statements.
- : The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the Company for the year ended 31st August 2025.

On behalf of the board

Director

Kevin Shelly

Director

Irene Shelly

Date: 19/03/2026

SHELLY'S DAYBREAK WATERSIDE LIMITED

YEAR ENDED 31st AUGUST 2025

Balance Sheet

		2025	2024
<u>Fixed Assets</u>	Note	Euro	Euro
Tangible Assets	3	0	240,059
<u>Current Assets</u>			
Debtors & Prepayments & Bank	4	0	1,086
		0	1,086
Creditors: Amounts Falling Due Within One Year	5	0	-57,498
Net Current Assets		0	-56,412
Total Assets Less Current Liabilities		0	183,647
Creditors: Amount Falling Due After More Than One Year.		0	0
Net Assets		0	183,647
<u>Capital and Reserves</u>			
Called up Share Capital	6	0	2
Profit and Loss Account		0	183,645
Total Shareholders Funds - All Equity		0	183,647

We as directors of Shelly's Daybreak Waterside Limited, state that:

(a) the company is availing itself of the audit 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 members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2).

(d) the directors acknowledge the obligations of the company, under this act, to keep adequate accounting records and prepare statutory 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 otherwise comply with the provisions of this act relating to statutory financial statements so far as they are applicable to the company.

(e) the company has relied on the specific exemptions contained in section 352 Companies Act 2014; the company has done so on the grounds that it 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 of the Companies Act 2014.

On Behalf Of The Board

Director _____

Kevin Shelly

Date

19/03/2026

Director _____

Irene Shelly

SHELLY'S DAYBREAK WATERSIDE LIMITED

YEAR ENDED 31st AUGUST 2025

Notes To The Financial Statements

1) Turnover

All Turnover derives from activities in the Republic of Ireland.
The Company ceased trading on 31st August 2022.

2) Taxation

	2025	2024
	Euro	Euro
<u>Domestic Current Year Tax</u>		
Corporation Tax	0	0
	<hr/>	<hr/>
Current Tax Charge	0	0
	<hr/>	<hr/>

3) Tangible Fixed Assets

<u>Cost</u>	Freehold	
	Premises	Total
	Euro	Euro
At beginning of year	240,059	240,059
Additions in year	0	
Disposals in year	-240,059	-240,059
	<hr/>	<hr/>
	0	0
	<hr/>	<hr/>
<u>Depreciation</u>		
At beginning of year	0	0
Charge for year	0	0
Eliminated on disposals	0	0
At end of period	<hr/>	<hr/>
	0	0
	<hr/>	<hr/>
<u>Net Book Value</u>		
At 31st August 2025	<hr/>	<hr/>
	0	0
	<hr/>	<hr/>

SHELLY'S DAYBREAK WATERSIDE LIMITED

YEAR ENDED 31st AUGUST 2025

Notes To The Financial Statements

4)	<u>Bank, Debtors & Prepayments</u>	2025	2024
		Euro	Euro
	Bank	0	1,086
	Trade Debtors/Cash On Hand	0	0
		<hr/>	<hr/>
		0	1,086

5)	<u>Creditors: Amounts Falling Due Within One Year</u>	2025	2024
		Euro	Euro
	Directors Loan Kevin & Irene Shelly	0	57,498
		<hr/>	<hr/>
		0	57,498

6)	<u>Called Up Share Capital</u>	2025	2024
		Euro	Euro
	Authorised	100,000	100,000
	Allotted, Called up and fully paid		
	Ordinary Shares @ 1.00	2	2

SHELLY'S DAYBREAK WATERSIDE LIMITED

YEAR ENDED 31st AUGUST 2025

Notes To The Financial Statements

7) Directors Interest

The Directors Interest in the Company at the beginning and end of the year were as follows:-

	Kevin Shelly Ordinary Shares	Irene Shelly Ordinary Shares	TOTAL
At the beginning of the year			
At the end of the year	1	1	2

<u>Shareholders</u>	Kevin Shelly Ordinary Shares	Irene Shelly Ordinary Shares	TOTAL
At the beginning of the year			
At the end of the year	1	1	2

8) Related Party Transactions

No related party transactions during the year.

9) Approval of the financial statements

The directors approved the financial statements on the 19th March 2026.