

Registered No: 344175

WHOWHATWHERE LIMITED
ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30TH JUNE 2025
AUDIT EXEMPT

WHOWHATWHERE LIMITED

ABRIDGED FINANCIAL STATEMENTS

<u>Contents</u>	<u>Page</u>
Directors and other information	2
Statement of directors' responsibilities	3
Directors Report	4
Balance Sheet	5
Notes on the abridged financial statements	6

WHOWHATWHERE LIMITED

COMPANY INFORMATION

Directors

Anthony Byrne
Bernard Byrne

Secretary

Anthony Byrne

Registered Office

The Diamond
Malahide
Co. Dublin

Bankers

AIB

Accountants

C.D. Mullock & Co.,
Chartered Accountants
Manor House,
Suite 7,
3 Church Road,
Malahide,
Co. Dublin

WHOWHATWHERE LIMITED

Statement of Directors' responsibilities and declaration on unaudited financial statements

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

General 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 Auditing Practices Board in the UK and Ireland.

Irish 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.

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

The directors are responsible for keeping proper books of accounts which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014 and all Regulations to be construed as one with that Act. They are responsible for ensuring that the company otherwise complies with the provisions of that Act relating to financial statements in so far as they are applicable to the company.

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.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Statement of Directors' responsibilities and declaration on unaudited financial statements

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on page 5 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. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to C. D. Mullock and Company all the company's accounting records and provided all the information necessary for all 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 30th June 2025.

On behalf of the board

A. Byrne _____
Director

B. Byrne _____
Director

WHOWHATWHERE LIMITED

DIRECTORS REPORT

The directors present their annual report and the unaudited financial statements for the year ended 30th June 2025

Business review

The results of the company for the year are set out in the attached profit and loss account.

Dividend

The directors do not recommend the payment of a dividend for the year.

Important Events since Year End

There have been no significant events affecting the company since year end.

Directors and directors' interests

The directors who held office during the year and their beneficial interests were as follows:

A Byrne	-	100 Ordinary Shares
B. Byrne	-	No Shares Held

On behalf of the Board

Directors : A. Byrne
 : B. Byrne

Date : 13th December 2025

WHOWHATWHERE LIMITED

BALANCE SHEET AT 30TH JUNE 2025

	Note	2025 €	2024 €
<u>Fixed Assets</u>			
Intangible Assets	2	8	8
		_____	_____
<u>Current Assets</u>			
Debtors	3	-	
Bank Balance		768	768
		_____	_____
		768	768
		_____	_____
<u>Creditors</u> (Amounts falling due within one year)	4	4,436	4,436
		_____	_____
<u>Net Current Assets/(Liabilities)</u>		(3,668)	(3,668)
		_____	_____
<u>Total Assets less Current Liabilities</u>		(3,660)	(3,660)
		=====	=====
<u>FINANCED BY:-</u>			
<u>Capital and Reserves</u>			
Called-up share capital	5	100	100
Profit and Loss Account		(3,760)	(3,760)
		_____	_____
<u>Shareholders Funds</u>		(3,660)	(3,660)
		=====	=====

We, as directors of Whowhatwhere 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 s.358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.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 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 s.352 Companies Act 2014; 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 s.353 Companies Act 2014.

Directors : A. Byrne
 : B. Byrne

Date: 13th December 2025

WHOWHATWHERE LIMITED

NOTES ON THE ACCOUNTS

1. Accounting Policies

(a) Basis of Preparation

The accounts are prepared under generally accepted accounting principles under the historical cost convention.

(b) Intangible Assets

The Intangible assets are amortised over 5 years.

2. Intangible Fixed Assets

	Graphic Design Fees	
	€	
<u>Cost</u>		
As at 30.6.2024	1,333	

<u>Amortisation</u>		
At 30.6.2024	1,325	
Charged for year	-	

<u>At 30.6.2025</u>	1,325	

<u>Net Book Amount</u>		
30th June 2025	8	
	=====	
30th June 2024	8	
	=====	
3. <u>Debtors</u>	2025	2024
	€	€
Amounts falling due within one year	-	-
	=====	=====
4. <u>Creditors</u> (Amounts falling due within one year)	2025	2024
	€	€
Accruals	-	-
Directors Loan	4,436	4,436
	-----	-----
	4,436	4,436
	=====	=====
5. <u>Called-up share capital</u>	2025	2024
	€	€
<u>Authorised</u>		
Ordinary shares of €1 each	250,000	250,000
	=====	=====
<u>Allotted, called-up and fully paid</u>		
Ordinary shares of €1 each	100	100
	=====	=====

6. Approval of Financial Statements

The financial statements were approved by the directors on 13th December 2025.