

Whitecourt Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Company Number: 690286

Whitecourt Limited

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Whitecourt Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have 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 directors 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 year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are 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 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, enable them to ensure that the 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 statements

In relation to the financial statements which comprise the Statement of Financial Position, the Statement of Changes in Equity and the related notes:

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 been 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 Xeinadin, all the company's accounting records and provided all the information, books and documents 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 financial year ended 31 March 2025."

Signed on behalf of the board

Ciaran Fitzpatrick

Ciaran Fitzpatrick
Director

Date: 18-12-2025

Kevin Fitzpatrick

Kevin Fitzpatrick
Director

Date: 18-12-2025

Whitecourt Limited
STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

	Notes	2025 €	2024 €
Non-Current Assets			
Financial assets	4	<u>2,065,209</u>	-
Current Assets			
Cash and cash equivalents		<u>100</u>	100
Net Current Assets		<u>100</u>	100
Total Assets less Current Liabilities		<u><u>2,065,309</u></u>	<u>100</u>
Capital and Reserves			
Called up share capital presented as equity		100,100	100
Share premium account	5	<u>1,965,209</u>	-
Equity attributable to owners of the company		<u><u>2,065,309</u></u>	<u>100</u>

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.

We as Directors of Whitecourt 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 financial 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. 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 18-12-2025 and signed on its behalf by:

Ciaran Fitzpatrick

Ciaran Fitzpatrick
Director

Kevin Fitzpatrick

Kevin Fitzpatrick
Director

Whitecourt Limited
STATEMENT OF CHANGES IN EQUITY

as at 31 March 2025

	Called up share capital €	Share premium account €	Total €
At 1 April 2023	100	-	100
At 31 March 2024	100	1,965,209	1,965,309
Net proceeds of equity ordinary share issue	100,000	-	100,000
At 31 March 2025	100,100	1,965,209	2,065,309

Whitecourt Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Whitecourt Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 690286. The registered office of the company is Mill House, Henry Street, Limerick which is also the principal place of business of the company. The principal activity of the company is that of a holding company. It does not carry out any trading activities itself, but instead holds the entire share capital of its trading subsidiary. 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's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 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 year, 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.

Financial assets

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related withholding tax is recognised in the Income Statement in the financial year in which it is receivable.

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 Statement of Financial Position bank overdrafts are shown within Creditors.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Ordinary share capital

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

3. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0).

Whitecourt Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. Financial fixed assets

	Subsidiary undertakings shares
Investments	€
Cost	
Additions	2,065,209
At 31 March 2025	<u>2,065,209</u>
Net book value	
At 31 March 2025	<u><u>2,065,209</u></u>

5. Income Statement

	Share premium account	Total
	€	€
At 1 April 2024	1,965,209	1,965,209
At 31 March 2025	<u><u>1,965,209</u></u>	<u><u>1,965,209</u></u>

Share Premium Reserve

The share premium reserve is a non-distributable reserve. It was created upon the issuance of shares during the year ended 31 March 2025, at a price above their nominal value.

6. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

7. Controlling interest

The key controlling parties in Whitecourt Limited are Ciaran Fitzpatrick and Mark Fitzpatrick as they each hold 50% of the ordinary share capital in the company.

8. Events After the End of the Reporting Period

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

9. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 18-12-2025

CERTIFICATE *of* SIGNATURE

REF. NUMBER
IVQEH-26SSY-Y6BVZ-SAPUF

DOCUMENT COMPLETED BY ALL PARTIES ON
19 DEC 2025 14:01:01
UTC

SIGNER

CIARAN FITZPATRICK

EMAIL
CFITZPATRICK@FBS.IE

TIMESTAMP

SENT
18 DEC 2025 10:19:17

VIEWED
18 DEC 2025 10:25:18

SIGNED
18 DEC 2025 13:02:36

SIGNATURE

Ciaran Fitzpatrick

IP ADDRESS
89.19.88.112

RECIPIENT VERIFICATION

EMAIL VERIFIED
18 DEC 2025 10:25:18

KEVIN FITZPATRICK2

EMAIL
KEVFITZ08@PROTON.ME

SENT
18 DEC 2025 10:19:17

VIEWED
19 DEC 2025 13:41:36

SIGNED
19 DEC 2025 14:01:01

Kevin Fitzpatrick2

IP ADDRESS
146.70.48.4

LOCATION
DUBLIN, IRELAND

RECIPIENT VERIFICATION

EMAIL VERIFIED
19 DEC 2025 14:00:24

