

White Star Cleaning Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

White Star Cleaning Limited

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White Star Cleaning Limited
DIRECTORS AND OTHER INFORMATION

Directors	Mr. John White Mrs. Claire White
Company Secretary	Mr. John White
Company Number	322879
Registered Office and Business Address	32 Corish Park Wexford Republic of Ireland
Accountants	Leonard Doyle & Associates Chartered Accountants & Registered Auditors 4 Upper Rowe Street Wexford Republic of Ireland
Bankers	Bank of Ireland Custom House Quay Wexford Republic of Ireland

White Star Cleaning Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 30 April 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 Balance Sheet, the Reconciliation of Shareholders' Funds 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 Leonard Doyle & Associates, (Chartered Accountants & Registered Auditors), 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 30 April 2025."

Signed on behalf of the board

Mr. John White
Director

Mrs. Claire White
Director

Date: _____

White Star Cleaning Limited

BALANCE SHEET

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	6	16,515	19,306
Current Assets			
Debtors	7	13,920	18,948
Cash and cash equivalents		24,165	26,926
		38,085	45,874
Creditors: amounts falling due within one year	8	(17,305)	(19,704)
Net Current Assets		20,780	26,170
Total Assets less Current Liabilities		37,295	45,476
Creditors: amounts falling due after more than one year	9	(2,329)	(8,246)
Net Assets		34,966	37,230
Capital and Reserves			
Called up share capital presented as equity	11	3	3
Retained earnings		34,963	37,227
Equity attributable to owners of the company		34,966	37,230

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 White Star Cleaning 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 _____ and signed on its behalf by:

Mr. John White
Director

Mrs. Claire White
Director

White Star Cleaning Limited
RECONCILIATION OF SHAREHOLDERS' FUNDS

as at 30 April 2025

	Called up share capital €	Retained earnings €	Total €
At 1 May 2023	3	38,366	38,369
Loss for the financial year	-	(1,139)	(1,139)
At 30 April 2024	3	37,227	37,230
Loss for the financial year	-	(2,264)	(2,264)
At 30 April 2025	3	34,963	34,966

White Star Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

White Star Cleaning Limited is a company limited by shares incorporated in Ireland

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 year ended 30 April 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.

Turnover

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

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:

Land and buildings freehold	- 4% Straight line
Equipment and machinery	- 12.5% Straight line
Fixtures and fittings	- 12.5% Straight line
Motor vehicles	- 20% Straight line
Leased assets	- 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.

Leasing and hire purchases

Tangible assets held under leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the Balance Sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the Profit and Loss Account.

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.

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.

White Star Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

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 a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred 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 Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

Ordinary share capital

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

3. Turnover

The whole of the company's turnover is attributable to its market in the Republic of Ireland and is derived from the principal activity of contract cleaning services

4. Operating loss	2025	2024
	€	€
Operating loss is stated after charging/(crediting):		
Depreciation of tangible assets	1,177	6,391
(Profit) on disposal of tangible assets	(3,792)	-
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 5).

	2025	2024
	Number	Number
Cleaning staff	4	4
Manager	1	1
	<u> </u>	<u> </u>
	5	5
	<u> </u>	<u> </u>

White Star Cleaning Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

6. Tangible assets

	Land and buildings freehold €	Equipment and machinery €	Fixtures and fittings €	Motor vehicles €	Leased assets €	Total €
Cost						
At 1 May 2024	11,451	48,310	2,515	52,485	2,722	117,483
Disposals	-	-	-	(38,602)	-	(38,602)
At 30 April 2025	11,451	48,310	2,515	13,883	2,722	78,881
Depreciation						
At 1 May 2024	458	45,427	2,514	47,056	2,722	98,177
Charge for the financial year	458	719	-	-	-	1,177
On disposals	-	-	-	(36,988)	-	(36,988)
At 30 April 2025	916	46,146	2,514	10,068	2,722	62,366
Net book value						
At 30 April 2025	10,535	2,164	1	3,815	-	16,515
At 30 April 2024	10,993	2,883	1	5,429	-	19,306

White Star Cleaning Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

7. Debtors		2025	2024
		€	€
Trade debtors		10,170	12,967
Other debtors		500	500
Taxation		-	2,498
Prepayments		3,250	2,983
		<u>13,920</u>	<u>18,948</u>
8. Creditors		2025	2024
Amounts falling due within one year		€	€
Trade creditors		14,368	17,669
Taxation		1,226	404
Directors' current accounts (Note 14)		136	136
Accruals		1,575	1,495
		<u>17,305</u>	<u>19,704</u>
9. Creditors		2025	2024
Amounts falling due after more than one year		€	€
Finance leases and hire purchase contracts		2,329	8,246
		<u>2,329</u>	<u>8,246</u>
Net obligations under finance leases and hire purchase contracts			
Repayable between one and five years		<u>2,329</u>	<u>8,246</u>
10. Taxation		2025	2024
		€	€
Debtors:			
VAT		-	2,498
Creditors:			
VAT		209	-
PAYE		1,017	404
		<u>1,226</u>	<u>404</u>
11. Share capital		2025	2024
		€	€
Description	Number of shares	Value of units	
Authorised			
Ordinary Shares	100,000	€1.269738 each	<u>126,974</u>
			<u>126,974</u>
Allotted, called up and fully paid			
Ordinary Shares	2	€1.269738 each	<u>3</u>
			<u>3</u>

White Star Cleaning Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

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

Name	Class of Shares	Number Held	
		At 30/04/25	01/05/24
Mr. John White	Ordinary Shares	1	1
Mrs. Claire White	Ordinary Shares	1	1
		<u>2</u>	<u>2</u>

12. Income Statement

	2025 €	2024 €
At 1 May 2024	37,227	38,366
Loss for the financial year	(2,264)	(1,139)
At 30 April 2025	<u>34,963</u>	<u>37,227</u>

13. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

14. Directors' remuneration and transactions

	2025 €	2024 €
Remuneration	37,870	36,700
Pension contributions	1,877	3,015
	<u>39,747</u>	<u>39,715</u>

15. Related party transactions

Key management includes the Board of Directors (executive & non executive). all members of the company management and the company secretary. The compensation paid or payable to key management for employee services is shown below:

Salaries & other short term employee benefits €37,870 (2024 €36,700)
Post-employment benefits €720 (2024 €720)

- a) Name of Related Party : John White
- b) Description : Director's Loan to Company
- c) Amount : €136
- d) Other Elements : None
- e) Amount due : €136
- f) Nature of Relationship : Director of the company
- g) Ultimate Controlling Party
of the Reporting Entity : John White

- a) Name of Related Party : John White
- b) Description : Irish Life Pension
- c) Amount : €720
- d) Other Elements : None
- e) Amount due :
- f) Nature of Relationship : Company Director
- g) Ultimate Controlling Party
of the Reporting Entity : JohnWhite

- a) Name of Related Party : John White

White Star Cleaning Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

- b) Description : Aviva Executive Income Protection & Life Cover
- c) Amount : €1,157
- d) Other Elements : None
- e) Amount due : €1,157
- f) Nature of Relationship : Company Director
- g) Ultimate Controlling Party
of the Reporting Entity : John White

16. Post-Balance Sheet Events

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

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on
_____.