

Fee Court Limited

Unaudited ACCOUNTS for the year ended

31-Dec-25

(As modified by Section 352 & 353 of the Companies Act 2014)

Directors and other information

Directors' report

Directors declaration on unaudited accounts

Abridged Balance Sheet

Notes to the accounts

Feb 26

Fee Court Limited

Directors and other information

For the Year December 31, 2025

Directors	Anne-Marie Slane; Kieran Tuite
Secretary	Kieran Tuite
Accountant	N.A.
Bank	Bank of Ireland, Ellison St, Castlebar
Solicitors	N.A.
Registered Office	10 Celtic Park Ave, Whitehall, Dublin 9.
Company Registration number	547618

Feb 26

Fee Court Limited

Extract from Directors' report For the Year ended December 31, 2025

1. Directors' interests

Directors and Secretary's interest are detailed in Notes to the accounts

2. Trading commentary

The company is operating satisfactorily in Ireland.

On behalf of the board

Anne-Marie Slane
Director

Kieran Tuite
Director

Feb 26

Fee Court Limited
For the Year ended December 31, 2025
Directors' Responsibility Statement

The directors are responsible for preparing the directors' report and the financial statement in accordance with applicable Irish law and regulations.

The directors have elected to prepare financial statements in accordance with Companies Act 2014 and accounting standards 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 at the financial Year-end and of the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to :

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State that they are prepared in accordance with applicable accounting standards
- Prepare them 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 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 and enable them to be audited. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the board

Anne-Marie Slane
Director

Kieran Tuite
Director

Feb 26

Fee Court Limited
Directors' declaration on unaudited Financial Statements
For the Year ended December 31, 2025

In relation to the financial statements as set out in pages 6-9

- 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 judgements underlying them on a reasonable and prudent basis. They were prepared on a going concern basis on the grounds that the company will continue in business.

- the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended December 31, 2025.

On behalf of the board

Anne-Marie Slane
Director

Kieran Tuite
Director

Feb 26

Fee Court Limited
Balance Sheet at at December 31

	<u>2024</u>	<u>2025</u>
Current Assets		
Bank/Cash	1533	3541
	1533	3541
Current Liabilities		
Creditors	1251	1897
Net Current Assets	<u>283</u>	<u>1644</u>
Fixed Assets	59136	58905
Net Assets	<u>59419</u>	<u>60549</u>
Equity		
Share Capital	550	550
Share Premium	450	450
Capital loss	-41464	-41464
Net Profit	5166	3451
Opening Retained earnings	28103	33269
Closing retained earnings	<u>33269</u>	<u>36720</u>
	<u>-7195</u>	<u>-3744</u>
Shareholders loans	<u>66613</u>	<u>64293</u>
Equity and Net Liabilities	<u>59418</u>	<u>60549</u>
	<u>0</u>	<u>0</u>

We, as Directors of Fee Court Limited state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6I 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.

On behalf of the board

Signature:
AnneMarie Slane

Signature:
Kieran J Tuite

Feb 26

Fee Court Limited
Notes to the Financial Statements
For the Year ended December 31, 2025

1, Accounting Policies

The company is a limited liability company and domiciled and tax resident in Ireland.

The financial statements are prepared in accordance with the accounting standards issued by the Financial Reporting Council including FRS 102

The significant accounting policies adopted by the company and applied consistently are:

(a) Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention and comply with the reporting standards of the Financial Reporting Council; the financial statements are prepared in Euro which is the functional currency of the company

(b) Turnover

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance and excludes value added tax.

(c) Tax

The company is a limited liability company, managed and controlled and tax resident in Ireland.

Tax is recognised in the profit and loss account.

(d) Tangible fixed assets

(i) tangible fixed assets are recorded at historical cost or deemed cost less accumulated depreciation and impairment losses

(ii) Depreciation

Depreciation is provided at 10% straight line per annum so as to write off the cost over their expected useful economic lives.

It is policy to review periodically the remaining useful economic lives of fixed assets and to adjust depreciation charges where necessary to reflect the revised useful economic lives and residual values.

(e) Stocks

Inventories are stated at the lower of cost and net realisable value.

(f) Employee benefits

No employees currently

2. Employees

	2024	2025
The average number of employees was	0	0
Gross payroll costs were	0	0

3. Directors remuneration and transactions

	2023	2024
Directors fees and remuneration	0	0

4. Directors interests and Share Capital

	2023	2024
Anne-Marie Slane ordinary shares	20	20
Kieran Tuite	75	75
Other shareholders	455	455
Total issued ordinary shares	550	550

Authorised share capital

	2024	2025
100,000 Ordinary shares at 1.00 each	100,000	100000