

Company Number: 488454

**Fiztur Limited**

**Abridged Unaudited Financial Statements**

**for the financial year ended 31 December 2025**

**Fiztur Limited**  
**CONTENTS**

	<b>Page</b>
Director and Other Information	3
Director's Responsibilities Statement	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Notes to the Financial Statements	7 - 9

**Fiztur Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Sean Halpin
<b>Company Secretary</b>	Mid West Company Secretarial Services Ltd
<b>Company Number</b>	488454
<b>Registered Office and Business Address</b>	Suite A2 N0.1 Charlotte Quay Limerick City Co. Limerick
<b>Accountants</b>	Cuddihy & Company Certified Public Accountants Station Road Ennis Clare Ireland
<b>Bankers</b>	Bank of Ireland Clonmel Tipperary Ireland
<b>Solicitors</b>	McMahon O'Brien Tynan Solicitors Mill House Henry Street, Limerick.

**Fiztur Limited**  
**DIRECTOR'S RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial year. Under that law, the director has 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 director must not approve the financial statements unless they is 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 director is 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 director is 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 Director's Report comply with the Companies Act 2014. They is 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.

**Signed on behalf of the board**

**Sean Halpin**  
Director

**30 March 2026**

**Fiztur Limited**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2025

	Notes	2025 €	2024 €
<b>Non-Current Assets</b>			
Property, plant and equipment	5	248,033	248,033
<b>Current Assets</b>			
Stocks	6	201,489	193,989
Debtors	7	745	400
Cash and cash equivalents		210,039	240,403
		412,273	434,792
<b>Creditors: amounts falling due within one year</b>	8	(456,226)	(474,962)
<b>Net Current Liabilities</b>		(43,953)	(40,170)
<b>Total Assets less Current Liabilities</b>		204,080	207,863
<b>Capital and Reserves</b>			
Called up share capital presented as equity		100	100
Retained earnings		203,980	207,763
<b>Equity attributable to owners of the company</b>		204,080	207,863

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.

I as Director of Fiztur 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 359 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) I 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 30 March 2026 and signed on its behalf by:**

**Sean Halpin**  
**Director**

**Fiztur Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2025

	<b>Called up share capital €</b>	<b>Retained earnings €</b>	<b>Total €</b>
<b>At 1 January 2024</b>	100	142,398	142,498
Profit for the financial year	-	65,365	65,365
<b>At 31 December 2024</b>	100	207,763	207,863
Loss for the financial year	-	(3,783)	(3,783)
<b>At 31 December 2025</b>	<b>100</b>	<b>203,980</b>	<b>204,080</b>

# **Fiztur Limited**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

### **1. General Information**

Fiztur Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 488454. The registered office of the company is Suite A2 N0.1 Charlotte Quay, Limerick City, Co. Limerick which is also the principal place of business of the company. The principal activity of the company is the leasing and development out of property. 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 December 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.

#### **Investment properties**

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Income Statement as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Income Statement.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### **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.

#### **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.

**Fiztur Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**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 Statement of Financial Position date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position 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 Income Statement.

**Ordinary share capital**

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

<b>3. Operating (loss)/profit</b>	<b>2025</b>	<b>2024</b>
	€	€
<b>Operating (loss)/profit is stated after charging:</b>		
Profit on disposal of intangible fixed assets	-	(81,051)
	<u>          </u>	<u>          </u>

**4. Employees**

The average monthly number of employees, including director, during the financial year was 1, (2024 - 1).

	<b>2025</b>	<b>2024</b>
	Number	Number
Directors	<u>          1</u>	<u>          1</u>

**5. Property, plant and equipment**

	<b>Investment properties</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2025	<u>248,033</u>	<u>248,033</u>
At 31 December 2025	<u>248,033</u>	<u>248,033</u>
<b>Depreciation</b>		
At 1 January 2025	<u>-</u>	<u>-</u>
At 31 December 2025	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 December 2025	<u>248,033</u>	<u>248,033</u>
At 31 December 2024	<u>248,033</u>	<u>248,033</u>

<b>6. Stocks</b>	<b>2025</b>	<b>2024</b>
	€	€
Finished goods and goods for resale	<u>201,489</u>	<u>193,989</u>

The replacement cost of stock did not differ significantly from the figures shown.

**Fiztur Limited**  
**NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

<b>7. Debtors</b>	<b>2025</b>	<b>2024</b>
	€	€
Other debtors	400	400
Taxation	345	-
	<u>745</u>	<u>400</u>
<b>8. Creditors</b>	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year</b>	€	€
Taxation	-	20,263
Director's current account (Note 11)	1,187	337
Other creditors	450,672	450,672
Accruals	4,367	3,690
	<u>456,226</u>	<u>474,962</u>
<b>9. Income Statement</b>	<b>2025</b>	<b>2024</b>
	€	€
At 1 January 2025	207,763	142,398
(Loss)/profit for the financial year	(3,783)	65,365
At 31 December 2025	<u>203,980</u>	<u>207,763</u>

**10. Capital commitments**

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

**11. Director's transactions**

**12. Parent company**

The company regards Wiskin Investment Holdings Ltd as its parent company.

The parent of the largest group in which the results are consolidated is Wiskin Investments Holdings Ltd. Wiskin Investments Holdings Ltd is registered in Ireland.

**13. Events After the End of the Reporting Period**

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

**14. Approval of financial statements**

The financial statements were approved and authorised for issue by the board on 30 March 2026.