

**Company Number: 344298**

**Whitty Builders Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 May 2025**

**Whitty Builders Limited**  
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**Whitty Builders Limited**  
**STATEMENT OF FINANCIAL POSITION**

as at 31 May 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	5	<u>200,000</u>	<u>200,000</u>
<b>Creditors: amounts falling due within one year</b>	6	<u>(206,042)</u>	<u>(206,042)</u>
<b>Net Current Liabilities</b>		<u>(206,042)</u>	<u>(206,042)</u>
<b>Total Assets less Current Liabilities</b>		<u>(6,042)</u>	<u>(6,042)</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity	7	127	127
Retained earnings	8	<u>(6,169)</u>	<u>(6,169)</u>
<b>Shareholders' Deficit</b>		<u>(6,042)</u>	<u>(6,042)</u>

We as Directors of Whitty Builders 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) 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 micro companies' regime.

**Approved by the board on 24 September 2025 and signed on its behalf by:**

**Simon Whitty**  
**Director**

**Dominic John Whitty**  
**Director**

# Whitty Builders Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

### 1. General Information

Whitty Builders Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 344298. The registered office of the company is c/o Whittys Mace, Caherdavin, Limerick. 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 year ended 31 May 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### 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	-	0%
Plant and machinery	-	20%

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.

#### 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.

#### 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 balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. 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.

### 3. Significant accounting judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements,

**Whitty Builders Limited****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 May 2025

estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Critical judgements**

The directors are of the view that there are no judgements (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

**Key sources of estimation uncertainty**

The directors are of the view that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**4. Employees**

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

**5. Tangible assets**

	<b>Land and buildings freehold</b>	<b>Plant and machinery</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 June 2024	200,000	650	200,650
At 31 May 2025	200,000	650	200,650
<b>Depreciation</b>			
At 1 June 2024	-	650	650
At 31 May 2025	-	650	650
<b>Net book value</b>			
At 31 May 2025	<b>200,000</b>	-	<b>200,000</b>
At 31 May 2024	200,000	-	200,000

**6. Creditors**  
**Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	€	€
Amounts owed to group undertakings	<b>206,042</b>	206,042

**7. Share capital**

			<b>2025</b>	<b>2024</b>
			€	€
<b>Description</b>	<b>Number of shares</b>	<b>Value of units</b>		
<b>Authorised</b>				
Ordinary Shares	1,000,000	€1.269738 each	<b>1,269,738</b>	1,269,738
<b>Allotted, called up and fully paid</b>				
Ordinary Shares	100	€1.269738 each	<b>127</b>	127

# Whitty Builders Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 May 2025

No director or the secretary had an interest in the share capital of the company at any time during the period. The directors' and the secretary's interests in the share capital of other group companies are as follows:

Name	Company	Class of Shares	Number Held	
			At 31/05/25	01/06/24
<b>Holdings in Parent Company</b>				
Simon Whitty	CD Stores Limited	Ordinary Shares	100	100
Dominic John Whitty	CD Stores Limited	Ordinary Shares	100	100
Catherine Whitty	CD Stores Limited	Ordinary Shares	100	100
			100	100

### 8. Income Statement

	2025 €	2024 €
At 1 June 2024	(6,169)	(6,169)
At 31 May 2025	(6,169)	(6,169)

### 9. Capital commitments

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

### 10. Related party transactions

The company has availed of the exemption under FRS 8 in relation to the disclosure of transactions with group undertakings.

### 11. Parent company

The company regards CD Stores Limited as its parent company.

### 12. Controlling interest

The company is ultimately owned and controlled by Simon Whitty, Dominic John Whitty and Catherine Whitty.

### 13. Post-Balance Sheet Events

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 of directors on 24 September 2025.