

WHITEPARK FARM LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

WHITEPARK FARM LIMITED

CONTENTS

	Page
Director and Other Information	3
Unaudited Abridged Balance Sheet	4
Notes to the Unaudited Abridged Financial Statements	5 - 6

WHITEPARK FARM LIMITED

DIRECTORS AND OTHER INFORMATION

Director	Orna Andrews
Company Secretary	Raymond Andrews
Company Number	556417
Registered Office	Micknanstown Stamullen Co Meath Ireland
Accountants	Owen Sweetman & Company Chartered Accountants 67 Dublin Street Balbriggan Co Dublin Ireland
Bankers	Bank of Ireland 14 St. Laurance Street Drogheda Co Louth Ireland

WHITEPARK FARM LIMITED
UNAUDITED ABRIDGED BALANCE SHEET
AS AT 30 APRIL 2025

	2025	2024
	€	€
Fixed Assets	165,440	180,049
Current assets	1,124,202	926,696
Prepayments and accrued income	1,487	1,352
Creditors: amounts falling due within one year	(232,791)	(236,144)
Net Current Assets	892,898	691,904
Total Assets less Current Liabilities	1,058,338	871,953
Accruals and deferred income	(9,544)	(10,191)
Net Assets	1,048,794	861,762
Capital and Reserves	1,048,794	861,762

The unaudited financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

I as Director of Whitepark Farm 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 shareholder of the company has 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 unaudited 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 unaudited 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 (as a micro company). 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 unaudited abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the Director and authorised for issue on 5 January 2026 and signed on its behalf by:

Orna Andrews
Director

WHITEPARK FARM LIMITED

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

1. GENERAL INFORMATION

The unaudited financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual unaudited financial statements of Whitepark Farm Limited for the financial year ended 30 April 2025.

Whitepark Farm Limited is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 556417). The registered office is Micknanstown, Stamullen, Co Meath, which is also the principal place of business of the company.

Currency

The unaudited financial statements have been presented in the Euro currency (€) 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 unaudited financial statements.

Basis of preparation

The unaudited 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.

Turnover

Turnover represents the net proceeds of sale after deduction of all commissions, fees and other charges payable to livestock marts, factories and other purchasers.

Turnover on sale of goods is recognised when the company has transferred the significant risks and rewards of ownership in the goods, which usually takes place when the goods are physically delivered to the buyer.

Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Long leasehold property	-	10% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line

Where factors indicate that the residual values or useful lives of tangible fixed assets may have changed, a review will be carried out of the residual values, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

Stocks

Stocks are valued at the lower of cost and net realisable value. Where appropriate cost is arrived at as follows:

100% of the market value of cattle bred on the farm or purchased as immature stock.

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.

WHITEPARK FARM LIMITED

NOTES TO THE UNAUDITED ABRIDGED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2025

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.

Financial Instruments

Ordinary Share Capital

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

Cash and cash equivalents

Cash consists of cash on hand and demand deposits.

Other financial assets

Other financial assets, including trade debtors for goods sold to customers on short-term credit, are initially measured at the transaction price including transaction costs, and are subsequently measured at the transaction price plus transaction costs not yet recognised, cumulative interest income less repayments and impairment, where there is evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors, are initially measured at transaction price less transaction costs, and are subsequently measured at the transaction price less transaction costs not yet recognised in profit or loss and repayments plus cumulative interest expenses incurred.

Impairment of financial assets

At the end of each reporting year, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Unaudited Profit and Loss Account in that financial year.

3. APPROPRIATION OF UNAUDITED PROFIT AND LOSS ACCOUNT	2025	2024
	€	€
Profit brought forward at the beginning of the financial year	861,662	713,729
Profit for the financial year	187,032	147,933
Profit carried forward at the end of the financial year	1,048,694	861,662

4. POST-BALANCE SHEET EVENTS

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

5. APPROVAL OF UNAUDITED FINANCIAL STATEMENTS

The unaudited financial statements were approved and authorised for issue by the board of directors on 5 January 2026.