

Company registration number: 449828

Conor Whelan Fitted Furniture Limited

Financial statements

for the financial year ended 31 December 2025

Conor Whelan Fitted Furniture Limited

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Conor Whelan Fitted Furniture Limited

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

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 the 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" 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 and then apply them consistently;
- make judgments 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.

Conor Whelan Fitted Furniture Limited

**Balance sheet
As at 31 December 2025**

	Note	2025 €	€	2024 €	€
Fixed assets					
Tangible assets		166,772		186,530	
			166,772		186,530
Current assets					
Stocks	2	116,955		79,398	
Debtors		89,222		98,115	
Cash at bank and in hand		677,743		577,250	
		883,920		754,763	
Creditors: amounts falling due within one year					
	3	(255,355)		(248,652)	
Net current assets			628,565		506,111
Total assets less current liabilities			795,337		692,641
Net assets			795,337		692,641
Capital and reserves					
Called up share capital presented as equity			100		100
Profit and loss account			795,237		692,541
Shareholders funds			795,337		692,641

These 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'.

The notes on pages 4 to 5 form part of these abridged financial statements.

Conor Whelan Fitted Furniture Limited

**Balance sheet (continued)
As at 31 December 2025**

We, as directors of Conor Whelan Fitted Furniture Limited state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the shareholders of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2);
- 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 Companies Act 2014 relating to financial statements so far as they are applicable to the company; and
- the company has relied on the specified exemption contained in section 352 of the 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 section 353 of the Companies Act 2014.

These abridged financial statements were approved by the board of directors on 2 March 2026 and signed on behalf of the board by:

Mr. Conor Whelan
Director

Mr. Patrick Whelan
Director

The notes on pages 4 to 5 form part of these abridged financial statements.

Conor Whelan Fitted Furniture Limited

**Notes to the abridged financial statements
Financial year ended 31 December 2025**

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	2 %
Fittings fixtures and equipment	20 %
Motor vehicles	20 %

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Stocks

Stocks are measured at the lower of cost and estimated selling price.

2. Stocks

	2025	2024
	€	€
Raw Materials	116,955	79,398

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**Notes to the abridged financial statements (continued)
Financial year ended 31 December 2025**

3. Creditors: amounts falling due within one year

	2025	2024
	€	€
Payments received on account	184,643	110,720
Trade creditors	58,526	121,722
Directors Account	396	396
PAYE and social welfare	8,191	6,558
Corporation tax	1,753	(949)
VAT	-	-
Accruals	1,846	10,205
	<u>255,355</u>	<u>248,652</u>

4. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 2 March 2026.