

John A. Fitzpatrick & Co Limited
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st March 2026
REGISTERED NO. 28160

John A. Fitzpatrick & Co Limited

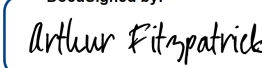
Abridged Financial Statements

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We approve these financial statements and confirm that we have made available all relevant records and information relating to the income and expenditure of the business for the year ended 31st March 2026 and relating to the assets and liabilities of the business.

Signed by:

781010EFB9DC4BC...
Carol Fitzpatrick
Director
April 3rd, 2026

DocuSigned by:

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Arthur Fitzpatrick
Director
April 3rd, 2026

John A. Fitzpatrick & Co Limited

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Carol Fitzpatrick
Arthur Fitzpatrick

SECRETARY

Carol Fitzpatrick

ACCOUNTANTS

Edward F. Molloy & Co.
20 Terenure park,
Terenure,
Dublin 6w.

REGISTERED OFFICE

20 Terenure Park
Terenure
Dublin 6W

REGISTERED NUMBER

28160

PLACE OF REGISTRATION

Republic of Ireland

LEGAL FORM

Private Company Limited by Shares

**Accountant's Report to the Directors on the Unaudited Financial Statements of
John A. Fitzpatrick & Co Limited for the year ended 31st March 2026**

We have compiled the financial statements set out on pages 5 to 10 of John A. Fitzpatrick & Co Limited for the year ended 31st March 2026. These financial statements comprise the balance sheet of the Company as at 31st March 2026, the profit and loss account and a summary of significant accounting policies and other explanatory information.

Respective responsibilities of directors and accountants

It is our responsibility to compile the financial statements of John A. Fitzpatrick & Co Limited from the accounting records, information and explanations supplied to us by the directors.

Scope of work

We compiled the financial statements in accordance with the guidance contained in *Compilation Engagements – Technical Statement and the International Standard on Related Services 4410 (Revised)*, *Compilation Engagements* from the accounting records and information and explanations supplied to us by the directors. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with FRS105, the Financial Reporting Standard applicable in the Republic of Ireland and Irish statute comprising the Companies Act 2014. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

Since a compilation engagement is not an assurance engagement, we have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

Signed,

**EDWARD F. MOLLOY & CO.
CERTIFIED PUBLIC ACCOUNTANTS**

20 Terenure park,
Terenure,
Dublin 6w.

April 3rd, 2026

JOHN A. FITZPATRICK & CO. LIMITED

Balance Sheet as at 31st March 2026

	<u>2026</u> €	<u>2025</u> €
Called up share capital not paid	-	-
Fixed assets	-	-
Current Assets	127	127
Prepayments and accrued income	-	-
Creditors: amounts falling due within one year	-	-
Net current assets / (liabilities)	127	127
Total assets less current assets / (liabilities)	127	127
Creditors: amounts falling due after more than one year	-	-
Provision for liabilities	-	-
Accruals and deferred income	-	-
Net assets	127	127
Capital and Reserves	127	127

Acquisition or disposal of own shares:

There were no acquisitions or disposals of the company's own shares during the year.

The 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".

We as Directors of JOHN A. FITZPATRICK & CO. LIMITED, state that:

- (a) the company is availing itself of the audit exemption (and the exemption shall be expressed to be "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 section 358 is complied with,
- (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 (as a micro 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 s.353 Companies Act 2014.

Approved by the board of directors and signed on its behalf by

Arthur Fitzpatrick
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Arthur Fitzpatrick
 Director
 03/04/2026

Signed by:
Carol Fitzpatrick
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Carol Fitzpatrick
 Director
 03/04/2026

John A. Fitzpatrick & Co Limited

YEAR ENDED 31st March 2026

1. General Information

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of John A. Fitzpatrick & Co Limited for the financial year ended 31st March 2026.

John A. Fitzpatrick & Co 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 28160). The Registered Office is 20 Terenure Park, Terenure, Dublin 6W, which is also the principal place of business of the company.

Functional Currency

The functional currency of the financial statements is the euro.

2. Basis of preparation of financial statements

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 (the Act) 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 for the period, as defined by section 280D of the Act, in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Act and FRS 105.

3. Principal Accounting policies

The significant accounting policies adopted by the company are as follows:

Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Intangible assets acquired separately from a business, such as patents, are capitalised at cost including any directly attributable cost of preparing the assets for their intended use. They are amortised using the straight-line basis over their useful lives, which in the case of patents, is 5 years.

Tangible Fixed Assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised.

Repairs and maintenance are charged to the Profit and Loss Account during the period in which they are incurred.

Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life.

Rates are disclosed in schedule of fixed assets

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, 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.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'administrative expenses' in the Profit and Loss Account.

Stocks and work in progress

Stocks are stated at the lower of cost and net realisable value using the first in first out method. In the case of finished goods and work in progress, cost is defined as the aggregate cost of raw material, direct labour and the attributable proportion of direct production overheads based on a normal level of capacity. Net realisable value is based on normal selling price, less further costs expected to be incurred to completion and disposal.

At the end of each reporting period, stocks and work in progress are assessed for impairment. If an item (or group of items) is impaired, an impairment loss is recognised.

Impairments of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the Profit and Loss Account.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Profit and Loss Account.

Turnover

Turnover is stated net of trade discounts, volume rebates, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities.

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.

Turnover on supply of services is recognised by reference to the stage of completion of the service at the end of the financial year. The stage of completion is determined primarily on the basis of time costs applied to individual service assignments.

Deposits received from customers in advance of completion of sales of goods or in advance of the stage of completion of services at the end of the financial year are not recognised as income and are included in creditors.

Operating leases

Rentals paid under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Government grants

Grants are recognised at fair value when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Taxation

Tax is recognised in the Profit and Loss Account, except where it relates to an item recognised in other comprehensive income or equity in which case the related tax is recognised directly in other comprehensive income or equity.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Dividends

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Short term employee benefits

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. All foreign exchange differences are taken to the profit and loss account.

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.

Loans and borrowings

All loans made by the company are initially recorded at the amount loaned plus transaction costs. Subsequently, loans made by the company are stated at the transaction price plus transaction costs not yet recognised and cumulative interest income earned minus repayments and any reduction for impairment or uncollectability, where there is evidence of impairment.

All borrowings by the company are initially recorded at the amount borrowed less transaction costs. Subsequently, borrowings are stated at the transaction price minus transaction costs not yet recognised and repayments plus cumulative interest expenses incurred.

Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

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 period, the company assesses whether there is evidence of impairment of any financial assets, including investments, loans, trade debtors and cash. If there is evidence of impairment, impairment losses are recognised in the Profit and Loss account in that financial year.

Notes to the Financial Statements for the year ended 31/03/2026

3. Appropriation of Profit and Loss Account	<u>2026</u>	<u>2025</u>
	€	€
Retained profit at the beginning of the financial year	-	-
Profit for the financial year	-	-
Dividends paid	-	-
Dividends liable to be paid	-	-
Retained profit at end of the financial year	-	-

4. Directors' Transactions

<u>Directors' Loans to Company</u>	A. Fitzpatrick	C. Fitzpatrick
	€	€
Opening Balances	-	-
Amount advanced during the financial year	-	-
Amount repaid during the financial year	-	-
Amount Waived during the financial year	-	-
Closing Balance	-	-

Maximum amount outstanding to Directors during the year - -
 There are no conditions attaching to these loans.
 No interest is being charged

5. Directors' Interests

The Directors interests in the company were as follows:

Ordinary Shares		<i>Director & Secretary</i>	<i>Director</i>
		C. Fitzpatrick	A. Fitzpatrick
		No.	No.
01/04/2025	Ordinary Shares of €1.27 each	0	50
31/03/2026	Ordinary Shares of €1.27 each	0	50

6. Capital commitment

The company had no material capital commitments at 31/03/2026.

7. Creditors

There were no creditors relating to more than one balance sheet item.

6. Approval of the Financial Statements

The directors approved the financial statements on April 3rd, 2026.