

Company registration number: **766227**

Whoopalatte Limited
Unaudited Financial Statements
for the period ended 31 December 2025

Whoopalatte Limited

Unaudited Financial Statements

Period ended 31 December 2025

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Whoopalatte Limited

Directors and Other Information

Period ended 31 December 2025

Director Elaine Hill (appointed 20 June 2024)

Company secretary Conor Duggan

Accountant Finance Pro
2 Knocknacaska
Kilflynn
Kerry
V92 FD36
Ireland

Registered office 27 Moyne Road
Ranelagh
Dublin 6
D06Y0E1
Ireland

Whoopalatte Limited

Director's Report

Period ended 31 December 2025

The director presents the report and the unaudited financial statements of the company for the period from 20 June 2024 to 31 December 2025.

DIRECTORS

The director who served the company during the period was as follows:

Elaine Hill (appointed 20 June 2024)

ACCOUNTING RECORDS

The measures taken by the director to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are located at 27 Moyne Road, Ranelagh, Dublin 6, D06Y0E1, Ireland.

DIVIDENDS

During the period the director has not paid any interim dividends or recommended payment of a final dividend.

DIRECTOR AND SECRETARY AND THEIR INTERESTS

The director and the secretary who served at 31 December 2025, had no interests in shares in, or debentures of, the company.

This report was approved by the board of directors on 30 January 2026 and signed on behalf of the board by:



Elaine Hill

Director

Whoopalatte Limited

Report to the director on the preparation of the unaudited statutory financial statements of Whoopalatte Limited

Period ended 31 December 2025

As described on the balance sheet, the Board of Directors of Whoopalatte Limited are responsible for the preparation of the financial statements for the period ended 31 December 2025, which comprise the profit and loss account, balance sheet and related notes.

You consider that the company is exempt from an audit under the Companies Act 2014.

In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Finance Pro

2 Knocknacaska
Kilflynn
Kerry
V92 FD36
Ireland

Date: 30 January 2026

Whoopalatte Limited

Profit and Loss Account

Period ended 31 December 2025

	Period from 20 Jun 2024 to 31 Dec 2025
	€
Turnover	69,827
Other expenses	(13,165)
Tax	(7,083)
Profit	<u>49,579</u>

Whoopalatte Limited

Balance Sheet

31 December 2025

	31 Dec 2025
	€
Current assets	56,662
Creditors: amounts falling due within one year	(7,083)
Net current assets	<u>49,579</u>
Total assets less current liabilities	<u>49,579</u>
	<u>49,579</u>
Capital and reserves	<u>49,579</u>

I, as director of Whoopalatte 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 section 358 of the Companies Act 2014 is complied with;
- (c) no notice under subsection (1) of section 334 has, in accordance with subsection (2) of that section, been served on the company; and
- (d) I acknowledge the obligations of the company 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 period and of its profit or loss for such a period and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

These financial statements have been prepared in accordance with the micro companies regime.

Whoopalatte Limited

Balance Sheet (continued)

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on 30 January 2026, and are signed on behalf of the board by:



Elaine Hill

Director

Company registration number: 766227

Whoopalatte Limited

Notes to the Financial Statements

Period ended 31 December 2025

1 General information

Whoopalatte Limited is a private company limited by shares and is registered in the Republic of Ireland. The company registration number is 766227 and the address of the registered office is 27 Moyne Road, Ranelagh, Dublin 6, D06Y0E1, Ireland.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities regime'.

3 Accounting policies

BASIS OF PREPARATION

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

The financial statements are prepared in euro, which is the functional currency of the company.

TURNOVER

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

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

TAXATION

Tax is recognised on taxable profit for the current and past periods. Tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred taxation is not recognised.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Financial instruments are initially recognised at cost, which is the transaction price.

Investments in shares, subsidiaries or participating interests are subsequently measured at cost less impairment.

Derivatives are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss less any impairment losses recognised to date. This is allocated to profit or loss over the term of the contract on a straight-line basis, unless another systematic basis of allocation is more appropriate.

Whoopalatte Limited

Notes to the Financial Statements (continued)

Period ended 31 December 2025

Other financial instruments are subsequently measured at the cost plus any transaction costs not immediately recognised in profit or loss, plus accumulated interest income or expense recognised to date, less all repayments of principal or interest to date, less impairment.

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately.

4 Appropriation of profit and loss account

	Period from 20 Jun 2024 to 31 Dec 2025
	€
At start of period	-
Profit for the financial period	49,579
At end of period	<u>49,579</u>