

Oracle Golf Alliance Limited
Abridged Financial Statements
for the year ended 31 July 2025

FERGUSON & ASSOCIATES
Accountants and Business Advisors
34 Belfry Avenue
St. Alphonsus Road
Dundalk
Co. Louth

Oracle Golf Alliance Limited

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Oracle Golf Alliance Limited

Directors and Other Information

Directors	James Ferguson Brendan Ferguson
Secretary	James Ferguson
Company Number	546991
Registered Office	26 Holywell Crescent Sea Road Kilcoole Co. Wicklow
Business Address	26 Holywell Crescent Sea Road Kilcoole Co. Wicklow
Accountants	Ferguson & Associates Accountants and Business Advisors 34 Belfry Avenue St. Alphonsus Road Dundalk Co. Louth

Oracle Golf Alliance Limited

Directors' Responsibilities Statement and Declaration on Unaudited Financial Statements

The directors made the following statement in respect of the unaudited financial statements:

General responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the assets, liabilities and financial position of the company, as at the end of the financial period, and profit or loss, for the financial period and otherwise comply with the Companies Act 2014. In preparing those financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the statutory 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014. They are also responsible for ensuring that the company otherwise complies with the provisions of that Act relating to financial statements in so far as they are applicable to the company. 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements :

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

Oracle Golf Alliance Limited

Directors' Responsibilities Statement and Declaration on Unaudited Financial Statements

The directors confirm that they have made available to Ferguson & Associates, Accountants and Business Advisors, all the company's accounting records and provided all the information necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31 July 2025."

On behalf of the Board:

James Ferguson

Brendan Ferguson

30 January 2026

Oracle Golf Alliance Limited

Abridged Balance Sheet

	Notes	31 July <u>2025</u> €	31 July <u>2024</u> €
Current Assets			
Debtors		100	100
		<u>100</u>	<u>100</u>
Creditors			
		<u>100</u>	<u>100</u>
Net Current Liabilities			
		100	100
Total Assets Less Current Liabilities			
		100	100
Net Assets			
		<u>100</u>	<u>100</u>
Capital and Reserves			
Called up share capital	3	100	100
Profit and loss account		-	-
Total shareholders' funds			
		<u>100</u>	<u>100</u>

We the directors of Oracle Golf Alliance Limited state that:

(a) the company is availing of 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 S.358 are satisfied;

(c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance 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 period and of its profit or loss for such a period 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 s.352 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 s.353 Companies Act 2014.

Directors:

James Ferguson
30 January 2026

Brendan Ferguson
30 January 2026

Oracle Golf Alliance Limited

Notes to the Abridged Financial Statements

1. Accounting Policies

1.1. Accounting convention

The unaudited financial statements have been prepared on the going concern basis and in accordance with the historical cost convention and comply with accounting standards generally accepted in Ireland and the Companies Act 2014.

Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2. Cashflow statement

The company meets the size criteria for a small company set by the Companies Act 2014 and therefore, in accordance with FRS1: Cash Flow Statements, it has not prepared a cash flow statement.

1.3. Taxation

The yearly charge for taxation is based on the profit for the period and is calculated with reference to the tax rates applying at the balance sheet date.

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes except to the extent that the directors considers that a liability to taxation is unlikely to materialise.

2 Accounting periods

The current financial statements are for a twelve month period.

3. Called up share capital

	31 July	31 July
	<u>2025</u>	<u>2024</u>
	€	€
<u>Authorised</u>		
100,000 Ordinary shares of €1 each	<u>100,000</u>	<u>100,000</u>
 <u>Allotted, called up and fully paid</u>		
100 Ordinary shares of €1 each	<u>100</u>	<u>100</u>

Oracle Golf Alliance Limited

Notes to the Abridged Financial Statements

Continued

4. Directors' and secretary's interest

The interests of directors in the share capital of the company at 31 July 2025 were as follows:

	Ordinary <u>Shares</u>
James Ferguson	100
Brendan Ferguson	-
	<u>100</u>
	<u><u>100</u></u>

There were no changes in shareholdings between 31 July 2025 and the date of signing the financial statements.

5. Approval of financial statements

The shareholders financial statements were approved by the directors on 30 January 2026.