

Company registration number: 790980

Boola Herd Limited

(Audit Exempt
Company)

Unaudited abridged financial statements

for the financial period ended 31 December 2025

Boola Herd Limited is a small company as defined by the Companies Act 2014 and is availing itself of the audit exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. It also qualifies for the small company regime as per Section 280C of the Companies Act 2014.

Boola Herd Limited

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Boola Herd Limited

Directors and other information

Director	Mark Sexton
Secretary	Liam Sexton
Company number	790980
Registered office	Beenalaught Bweeng Mallow Co. Cork P51 FV40
Business address	Beenalaught Bweeng Mallow Co. Cork
Accountants	IFAC 19 William O'Brien Street Mallow Cork
Bankers	Allied Irish Bank Main Street Mallow Cork
Solicitors	David J. O' Meara & Sons LLP Bank Place Mallow Cork

Boola Herd Limited

Director's 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 Director's Responsibilities Statement accompanying those financial statements.

The director is responsible for preparing the director's report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the director to prepare financial statements for each financial period. Under the law, the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the director is 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 director is 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 him to ensure that the financial statements and director's report comply with the Companies Act 2014. He is 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 statutory financial statements:

- The directors approve these statutory 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.
- The directors confirm that they have made available to IFAC, 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 December 2025.

On behalf of the board:

DIRECTOR

DIRECTOR

Boola Herd Limited

Accountants' Report to the director on the Unaudited financial statements of Boola Herd Limited

We have compiled the financial statements which comprise the , balance sheet and related notes of Boola Herd Limited for the financial period ended 31 December 2025.

Respective responsibilities of directors and accountants

As described on page 2 the company's director is responsible for the financial statements. It is our responsibility to compile the financial statements of Boola Herd Limited from the accounting records, information and explanations supplied to us by the director.

Scope of work

We compiled the financial statements in accordance with the guidance contained in M14 (Revised) Compiling and reporting on financial statements of entities not subject to audit from the accounting records and information and explanations supplied to us by the director.

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.

IFAC

19 William O'Brien Street
Mallow
Cork

24 March 2026

Boola Herd Limited

**Balance sheet
As at 31 December 2025**

	Note	31/12/25	
		€	€
Fixed assets			
Financial assets	4	<u>13,694</u>	
			13,694
Current assets			
Cash at bank and in hand		<u>27,905</u>	
		27,905	
Creditors: amounts falling due within one year	5	<u>(7,901)</u>	
Net current assets			<u>20,004</u>
Total assets less current liabilities			<u>33,698</u>
Net assets			<u><u>33,698</u></u>
Capital and reserves			
Profit and loss account			<u>33,698</u>
Shareholder funds			<u><u>33,698</u></u>

The company qualifies for the small company's regime on the grounds that section 280C of the companies Act 2014 is complied with and the statutory financial statements have been prepared in accordance with the small company's regime.

The notes on pages 6 to 8 form part of these abridged financial statements.

Boola Herd Limited

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

I, as director of Boola Herd 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 shareholder 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);
- I 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 financial 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.
- 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 director of the company on 24 March 2026 and signed by:

Mark Sexton
Director

The notes on pages 6 to 8 form part of these abridged financial statements.

Boola Herd Limited

Notes to the abridged financial statements Financial period 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 represents the net sales to customers excluding 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

The charge for taxation is based on the profit for the year. Deferred Taxation is not calculated as it is not considered material.

Financial assets

Financial assets are initially recorded at cost, and subsequently stated at cost less any provision for diminution in value. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

Impairment reviews are carried out where there are events or changes in circumstances that indicate that the carrying amount of the fixed asset or goodwill may not be recoverable. Where there is an impairment loss it is recognised in the profit and loss account (There is no policy of revaluing fixed assets).

Boola Herd Limited

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

Financial instruments

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Such assets & liabilities are subsequently carried forward at amortised cost using the effective interest rate method.

At the end of each reporting period financial assets and liabilities measured at cost or amortised cost are assessed for objective evidence impairment. If an asset or liability is impaired the impairment loss is the difference between the present values of the estimated cash flows discounted at the assets/liabilities original effective interest rate. The impairment loss is recognised in the profit and loss account

If there is a decrease in an impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the profit and loss account.

Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

2. Staff costs

The average number of persons employed by the company during the financial period, including the directors was 1.

3. Appropriations of profit and loss account

	31/12/25
	€
At the start of the financial period	-
Profit for the financial period	33,698
At the end of the financial period	<u><u>33,698</u></u>

Boola Herd Limited

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

4. Financial assets

	Other investments other than loans €	Total €
Cost		
At 18 June 2025	-	-
Additions	13,694	13,694
At 31 December 2025	<u>13,694</u>	<u>13,694</u>
Provision for diminution in value		
At 18 June 2025 and 31 December 2025	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2025	<u>13,694</u>	<u>13,694</u>

5. Creditors: amounts falling due within one year

	31/12/25 €
Trade creditors	3,341
Other creditors including tax and social insurance	4,560
	<u>7,901</u>

6. Controlling party

Mark Sexton owns the shareholding in Boola Herd Ltd. and controls the operation of the business

7. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 24 March 2026.