

Registration Number 496255 (Ireland)

Andrew Boylan Poultry Ltd

Unaudited abridged financial statements

for the financial year ended 31st March 2025

ANDREW BOYLAN POULTRY LIMITED

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ANDREW BOYLAN POULTRY LIMITED

Directors and other information

Directors	Andrew Boylan Claire Boylan
Secretary	Andrew Boylan
Company number	496255 (Ireland)
Registered office	Tullyvaragh, Carrickmacross, Co. Monaghan.
Accountants	McEnroe Secretarial Services Ltd. Accountants Bridge House, Mountnugent, Co.Cavan.
Business address	Tullyvaragh, Carrickmacross, Co. Monaghan.
Bankers	Allied Irish Bank, 31 Main Street Carrickmacross, Co. Monaghan.

ANDREW BOYLAN POULTRY LIMITED

Statement of Director's responsibilities 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.

Irish Company law requires the Director's to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

The Director's are responsible for keeping proper books of account 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 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 as set out on pages 3 to 7 :

- 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.
- The directors confirm that they have made available to McEnroe Secretarial Services Ltd. , all the company's accounting records and provided all the information, books or documents 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 31st March 2025.

On behalf of the board

Andrew Boylan
Director

Claire Boylan
Director

Date: 14th August 2025

ANDREW BOYLAN POULTRY LIMITED

**Balance sheet
as at 31st March 2025**

		2025		2024	
	Notes	€	€	€	€
Fixed assets					
Intangible assets	3		50,000		54,000
Tangible assets	3		840,150		719,114
			<u>890,150</u>		<u>773,114</u>
Current assets					
Debtors		40,169		4,160	
Cash at bank and in hand		-		64,721	
		<u>40,169</u>		<u>68,881</u>	
Creditors: amounts falling due within one year	4	<u>(145,609)</u>		<u>(3,468)</u>	
Net current (liabilities)/assets			<u>(105,440)</u>		<u>65,413</u>
Total assets less current liabilities			784,710		838,527
Creditors: amounts falling due after more than one year			<u>(21,534)</u>		<u>-</u>
Net assets			<u><u>763,176</u></u>		<u><u>838,527</u></u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			<u>763,076</u>		<u>838,427</u>
Equity shareholders' funds			<u><u>763,176</u></u>		<u><u>838,527</u></u>

ANDREW BOYLAN POULTRY LIMITED

Balance sheet (Continued)

The directors have relied on the specified exemption contained in Section 352 of the Companies Act 2014 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 Companies Act 2014

The directors 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 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;
- (d) they acknowledge the company's obligations under Companies Act 2014, to keep adequate accounting records and to 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.

The abridged accounts were approved by the Board on 14th August 2025 by

Andrew Boylan
Director

Claire Boylan
Director

ANDREW BOYLAN POULTRY LIMITED

Notes to the abridged financial statements for the year ended 31st March 2025

1. Accounting policies

1.1. Accounting Convention

The financial statements are prepared on the going concern basis, under historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

1.2. Compliance with accounting standards

The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Accounting Standards issued by the Financial Reporting Council.

1.3. Turnover Policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation

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

Buildings	-	15% Straight Line
Plant and machinery	-	12.5% Straight Line

1.5. Taxation

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

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

ANDREW BOYLAN POULTRY LIMITED

**Notes to the abridged financial statements
for the year ended 31st March 2025**

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2. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

	Ordinary shares	
	31/03/25	01/04/24
	or date of appointment	

Andrew Boylan	50	50
Claire Boylan	50	50

Company Secretary

Andrew Boylan

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

3. Fixed assets

	Intangible assets	Tangible fixed assets	Total
	€	€	€
Cost			
At 1st April 2024	100,000	1,147,759	1,247,759
Additions	-	175,541	175,541
At 31st March 2025	<u>100,000</u>	<u>1,323,300</u>	<u>1,423,300</u>
Depreciation and Provision for diminution in value			
At 1st April 2024	46,000	428,645	474,645
Charge for year	4,000	54,505	58,505
At 31st March 2025	<u>50,000</u>	<u>483,150</u>	<u>533,150</u>
Net book values			
At 31st March 2025	<u>50,000</u>	<u>840,150</u>	<u>890,150</u>
At 31st March 2024	<u>54,000</u>	<u>719,114</u>	<u>773,114</u>

ANDREW BOYLAN POULTRY LIMITED

**Notes to the abridged financial statements
for the year ended 31st March 2025**

..... continued

	2025	2024
	€	€
4. Creditors: amounts falling due within one year		
Creditors include the following:		
Taxation creditors		
Tax and social welfare included in other creditors	-	-
PAYE/PRSI	584	-
	<u>584</u>	<u>-</u>
	<u><u>584</u></u>	<u><u>-</u></u>
5. Share capital	2025	2024
	€	€
Authorised equity		
100,000 Ordinary shares of €1 each	100,000	100,000
	<u>100,000</u>	<u>100,000</u>
	<u><u>100,000</u></u>	<u><u>100,000</u></u>
Allotted, called up and fully paid equity		
100 Ordinary shares of €1 each	100	100
	<u>100</u>	<u>100</u>
	<u><u>100</u></u>	<u><u>100</u></u>

6. Approval of Financial Statements

The current accounts are for a full year. The comparative accounts are for a full year.
The directors approved the financial statements on the 14th August 2025