

**Willow Trusts (Herbert) Limited**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Willow Trusts (Herbert) Limited

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## **Willow Trusts (Herbert) Limited**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Richard Roche Richard Pierce
<b>Company Secretary</b>	Coreliz Limited
<b>Company Number</b>	460678
<b>Registered Office</b>	Ground Floor, Millbank House, Arkle Road, Sandyford Industrial Estate DUBLIN 18 D18 C6R3
<b>Business Address</b>	Level 1 - Westfield The Chase Carmanhall Road Sandyford Industrial Estate DUBLIN 18 D18 Y3X2 Ireland
<b>Accountants</b>	Cuddy, O'Leary & Rigney Chartered Accountants 3003 Euro Business Park Little Island Cork T45 FX94

# **Willow Trusts (Herbert) Limited**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' 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 Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the Financial Reporting Council). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements 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 directors are 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 them to ensure that the financial statements and Directors' Report comply with 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.

**Signed on behalf of the board**

**Richard Pierce**  
**Director**

**Richard Roche**  
**Director**

Date: 11/02/2026

**Willow Trusts (Herbert) Limited**  
**CHARTERED ACCOUNTANTS REPORT**  
**to the Board of Directors on the Compilation of the unaudited Abridged financial**  
**statements of Willow Trusts (Herbert) Limited**  
**for the financial year ended 31 December 2025**

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the abridged financial statements of the company for the financial year ended 31 December 2025 as set out on pages 6 to 7 which comprise the Balance Sheet and the related notes from the company's accounting records and information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of Willow Trusts (Herbert) Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the relevant ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that Willow Trusts (Herbert) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Willow Trusts (Herbert) Limited. You consider that Willow Trusts (Herbert) Limited is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the abridged financial statements of Willow Trusts (Herbert) Limited. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abridged financial statements.

**CUDDY, O'LEARY & RIGNEY**  
Chartered Accountants and Registered Auditors  
3003 Euro Business Park  
Little Island  
Cork  
T45 FX94

Date: 11/02/2026

# Willow Trusts (Herbert) Limited

## BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Current Assets</b>			
Debtors	4	1	1
<b>Net Current Assets</b>		<u>1</u>	<u>1</u>
<b>Total Assets less Current Liabilities</b>		<u>1</u>	<u>1</u>
<b>Capital and Reserves</b>			
Called up share capital presented as equity		<u>1</u>	<u>1</u>
<b>Shareholders' Funds</b>		<u>1</u>	<u>1</u>

We as Directors of Willow Trusts (Herbert) 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 the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year 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 section 352 Companies Act 2014. The 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 section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 11/02/2026 and signed on its behalf by:

**Richard Pierce**  
Director

**Richard Roche**  
Director

# Willow Trusts (Herbert) Limited

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. Summary of Significant Accounting Policies

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Accounting Convention

The financial statements are prepared under the historical cost convention.

#### Cash flow statement

The company has availed of the exemption in FRS 1 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

#### Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

#### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 2. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2024 - 0).

### 3. Tax on profit

	2025 €	2024 €
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>

No charge to tax arises due to tax losses incurred.

### 4. Debtors

	2025 €	2024 €
Called up share capital not paid	1	1
	<u>          </u>	<u>          </u>

### 5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 11/02/2026.