



Company Number: 712718

Woodhouse Dairy Farms Limited
Abridged Unaudited Financial Statements
for the financial year ended 31 March 2025

Woodhouse Dairy Farms Limited

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Woodhouse Dairy Farms Limited

DIRECTORS AND OTHER INFORMATION

Directors	Kathleen Russell John Russell David Russell
Company Secretary	David Russell
Company Number	712718
Registered Office	Woodhouse Ballyporeen Co. Tipperary IRELAND
Business Address	Woodhouse, Ballyporeen, Co. Tipperary.
Accountants	O'Gorman Brannigan Purtill & Co. Unlimited Co. Chartered Accountants Anglesea House, Anglesea Street, Clonmel, Co. Tipperary E91 P2C8

Woodhouse Dairy Farms Limited

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 March 2025

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

"General responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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.

Directors' declaration on unaudited financial statements

In relation to the financial statements which comprise the Balance Sheet and the related notes:

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 O'Gorman Brannigan Purtill & Co. Unlimited Co., (Chartered Accountants), all the company's accounting records and provided all the information, books and 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 financial year ended 31 March 2025."

Signed on behalf of the board

David Russell
Director

17 February 2026

John Russell
Director

17 February 2026

Woodhouse Dairy Farms Limited

BALANCE SHEET

as at 31 March 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	<u>87,825</u>	<u>91,589</u>
Current Assets			
Stocks	6	101,040	122,040
Debtors	7	23,010	34,027
Cash and cash equivalents		<u>320,126</u>	<u>67,292</u>
		<u>444,176</u>	<u>223,359</u>
Creditors: amounts falling due within one year	8	<u>(199,639)</u>	<u>(177,590)</u>
Net Current Assets		<u>244,537</u>	<u>45,769</u>
Total Assets less Current Liabilities		<u><u>332,362</u></u>	<u><u>137,358</u></u>
Capital and Reserves			
Called up share capital presented as equity	10	1,000	1,000
Retained earnings	11	<u>331,362</u>	<u>136,358</u>
Shareholders' Funds		<u><u>332,362</u></u>	<u><u>137,358</u></u>

Woodhouse Dairy Farms Limited

BALANCE SHEET

as at 31 March 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

We as Directors of Woodhouse Dairy Farms 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 17 February 2026 and signed on its behalf by:

David Russell
Director

John Russell
Director

Woodhouse Dairy Farms Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. General Information

Woodhouse Dairy Farms Limited is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 712718. The registered office of the company is Woodhouse, Ballyporeen, Co. Tipperary, IRELAND. The principal activity of the company is operating a dairy farm. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by 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 and Section 1A of FRS 102.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	15% Reducing Balance
Plant and machinery	-	15% Reducing Balance
Fixtures, fittings and equipment	-	15% Reducing Balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Woodhouse Dairy Farms Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Ordinary share capital

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

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	15,507	16,219

4. Employees

The average monthly number of employees, including directors, during the financial year was 3, (2024 - 3).

5. Tangible assets

	Long leasehold property €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 April 2024	155	118,269	975	119,399
Additions	-	11,743	-	11,743
At 31 March 2025	<u>155</u>	<u>130,012</u>	<u>975</u>	<u>131,142</u>
Depreciation				
At 1 April 2024	50	27,468	292	27,810
Charge for the financial year	23	15,381	103	15,507
At 31 March 2025	<u>73</u>	<u>42,849</u>	<u>395</u>	<u>43,317</u>
Net book value				
At 31 March 2025	<u>82</u>	<u>87,163</u>	<u>580</u>	<u>87,825</u>
At 31 March 2024	<u>105</u>	<u>90,801</u>	<u>683</u>	<u>91,589</u>

6. Stocks	2025	2024
	€	€
Beef	101,040	122,040

The replacement cost of stock did not differ significantly from the figures shown.

Woodhouse Dairy Farms Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

7. Debtors			2025	2024
			€	€
Other debtors			23,010	19,494
Taxation			-	14,533
			<u>23,010</u>	<u>34,027</u>
8. Creditors			2025	2024
Amounts falling due within one year			€	€
Client creditor balances			6,721	16,097
Taxation			28,164	1,532
Directors' current accounts (Note 13)			160,468	155,677
Accruals			4,286	4,284
			<u>199,639</u>	<u>177,590</u>
9. Taxation			2025	2024
			€	€
Debtors:				
Corporation tax			-	14,533
Creditors:				
Corporation tax			26,733	-
PAYE			1,431	1,532
			<u>28,164</u>	<u>1,532</u>
10. Share capital			2025	2024
			€	€
Description	Number of shares	Value of units		
Allotted, called up and fully paid				
€1 Ordinary	1,000	€1.00 each	<u>1,000</u>	<u>1,000</u>
The directors' and the secretary's interests in the shares of the company are as follows:-				
Name	Class of Shares		Number Held At	
			31/03/25	01/04/24
Kathleen Russell	€1 Ordinary		333	333
John Russell	€1 Ordinary		333	333
David Russell	€1 Ordinary		334	334
			<u>1,000</u>	<u>1,000</u>
11. Income Statement			2025	2024
			€	€
At 1 April 2024			136,358	110,991
Profit for the financial year			195,004	25,367
At 31 March 2025			<u>331,362</u>	<u>136,358</u>

Woodhouse Dairy Farms Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. Capital commitments

The company had no material capital commitments at the financial year-ended 31 March 2025.

13. Directors' remuneration and transactions	2025	2024
	€	€
Remuneration	77,476	80,421

The following amounts are repayable to the directors:

	2025	2024
	€	€
Kathleen Russell	68,084	65,518
John Russell	34,814	32,209
David Russell	57,570	57,950
	160,468	155,677

14. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

15. Changes in Equity

The movement in the Profit and Loss account during the year is solely the profit generated for the year.

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 17 February 2026.